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Phone: (415) 554-6778
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TDD: (415) 554-5227
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing
Room 406, City Hall
Tuesday, January 6, 2015
9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2012-2953
APPLICANT:	LAM, GLORIA
PARCEL NO.:	1470 045
PARCEL ADDRESS:	0485 38TH AVE,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$1,515,000.00
APPLICANT'S OPINION:	\$1,200,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2012-2957
APPLICANT:	LAM, GLORIA
PARCEL NO.:	1470 045
PARCEL ADDRESS:	0485 38TH AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,556,934.00
APPLICANT'S OPINION:	\$1,200,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
DEC 30 2014
Assessment Appeals Board

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DOCUMENTS DEPT

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4) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1841
APPLICANT:	I.A.M, GLORIA
PARCEL NO.:	1470 045
PARCEL ADDRESS:	0485 38TH AVE.
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,588,072.00
APPLICANT'S OPINION:	\$1,200,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION:	2013-2932
APPLICANT:	UNITED POSTAL SERVICE
PARCEL NO.:	2013210492
PARCEL ADDRESS:	
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$2,736,600.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2013-2938
APPLICANT:	HANSON AGGREGATES MID PACIFIC INC.
PARCEL NO.:	2013213462
PARCEL ADDRESS:	
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$840,381.00
APPLICANT'S OPINION:	\$169,388.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2013-2987
APPLICANT:	BANK OF AMERICA NA
PARCEL NO.:	2013213080
PARCEL ADDRESS:	
TOPIC:	
CURRENT ASSESSMENT:	\$26,421,743.00
APPLICANT'S OPINION:	\$13,750,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

- 8) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---------------------------|
| APPLICATION: | 2013-2988 |
| APPLICANT: | BANK OF AMERICA NA |
| PARCEL NO.: | 2013400181 |
| PARCEL ADDRESS: | VARIOUS LOCATIONS (ATMS), |
| TOPIC: | |
| CURRENT ASSESSMENT: | \$3,652,981.00 |
| APPLICANT'S OPINION: | \$1,800,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
- 9) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--|
| APPLICATION: | 2013-3049 |
| APPLICANT: | VIDES, VICTORIA |
| PARCEL NO.: | 6347 016 |
| PARCEL ADDRESS: | 5087 - 5089 MISSION ST, |
| TOPIC: | Base Year/New Construction-Incorrect Value |
| CURRENT ASSESSMENT: | \$35,140.00 |
| APPLICANT'S OPINION: | \$0.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
- 10) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--|
| APPLICATION: | 2013-3050 |
| APPLICANT: | VIDES, VICTORIA |
| PARCEL NO.: | 6347 016 |
| PARCEL ADDRESS: | 5087 - 5089 MISSION ST, |
| TOPIC: | Base Year/New Construction-Incorrect Value |
| CURRENT ASSESSMENT: | \$35,140.00 |
| APPLICANT'S OPINION: | \$0.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
- 11) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-------------------------|
| APPLICATION: | 2013-3051 |
| APPLICANT: | VIDES, VICTORIA |
| PARCEL NO.: | 6347 016 |
| PARCEL ADDRESS: | 5087 - 5089 MISSION ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$846,295.00 |
| APPLICANT'S OPINION: | \$810,453.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

12) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3052
APPLICANT: VIDES, VICTORIA
PARCEL NO.: 63-47 016
PARCEL ADDRESS: 5087 - 5089 MISSION ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$863,219.00
APPLICANT'S OPINION: \$826,661.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3154
APPLICANT: 208 UTAH ASSOCIATES LLC
PARCEL NO.: 3932 017
PARCEL ADDRESS: 0208 UTAH ST,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$16,790,112.00
APPLICANT'S OPINION: \$8,000,000.00
TAXABLE YEAR: 2010
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: POSTPONED

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3176
APPLICANT: CALIFORNIA COLLEGE OF THE ARTS
PARCEL NO.: 3820 002
PARCEL ADDRESS: 0450 IRWTN ST,
TOPIC: Other
CURRENT ASSESSMENT: \$3,904,100.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2010
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE
STATUS: WITHDRAWN

15) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3201
APPLICANT: ZHENG, HONG
PARCEL NO.: 6632 002
PARCEL ADDRESS: 1704 - 1706 CHURCH ST,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$1,030,000.00
APPLICANT'S OPINION: \$768,000.00
TAXABLE YEAR: 2010
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

16) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3277
APPLICANT: 208 UTAH ASSOCIATES LLC
PARCEL NO.: 3932 017
PARCEL ADDRESS: 0208 UTAH ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$16,790,112.00
APPLICANT'S OPINION: \$8,000,000.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: ROLL CORRECTION
STATUS: POSTPONED

17) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3278
APPLICANT: VIDES, VICTORIA
PARCEL NO.: 6347 016
PARCEL ADDRESS: 5087 - 5089 MISSION ST,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$775,000.00
APPLICANT'S OPINION: \$650,000.00
TAXABLE YEAR: 2007
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at sotf@sfgov.org.

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Lobbyist Registration and Reporting Requirements

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Disability Access

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Paunawa Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay Joy Lamug sa (415) 554-7712.

翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Tuesday, January 6, 2015, at 9:30 a.m.

Present: Mervin Conlan, John Lee and Scott Spertzel

Quorum present

Chairperson: Scott Spertzel, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2010 Supplemental Assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-3201	Hong Zheng	Submitted

At the hour of 10:23 a.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted application. The Board reconvened in open session at 10:34 a.m. and took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-3201	Hong Zheng	A.V. Lowered (Board)

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-2953	Gloria Lam	Withdrawn
2012-2957	Gloria Lam	Withdrawn
2013-1841	Gloria Lam	Withdrawn
2013-2932	United Postal Service	Postponed
2013-2938	Hanson Aggregates Mid Pacific	Withdrawn
2013-2987	Bank of America	Postponed
2013-2988	Bank of America	Postponed
2013-3049	Victoria Vides	Postponed
2013-3050	Victoria Vides	Postponed
2013-3051	Victoria Vides	Postponed
2013-3052	Victoria Vides	Postponed
2013-3154	208 Utah Associates LLC	Postponed
2013-3176	California College of the Art	Withdrawn
2013-3277	208 Utah Associates LLC	Postponed
2013-3278	Victoria Vides	Postponed

There being no further business, the Board, at the hour of 10:39 a.m., recessed to reconvene Thursday, January 8, 2015, at 9:30 a.m.

Cecilia Rustom
Assessment Appeals Board Clerk

A handwritten signature in dark ink, appearing to read "Dawn Duran", with a long horizontal flourish extending to the right.

Dawn Duran
Administrator

Approved by the Board on Wednesday, January 14, 2015

Angela Calvillo
Clerk of the Board of Supervisors

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Tuesday, January 6, 2015
1:30 PM

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- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2012-1414
APPLICANT: WONG 1990 FAMILY TRUST
PARCEL NO.: 0295 012
PARCEL ADDRESS: 0441 - 0443 SUTTER ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$5,983,986.00
APPLICANT'S OPINION: \$2,800,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0643
APPLICANT: MANNING, PAUL
PARCEL NO.: 2013701171
PARCEL ADDRESS: 0003-BERTH 295 YACHT HARBOR/40',
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$27,724.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2013
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR

DATE POSTED
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Assessment Appeals Board

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12) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1203
APPLICANT: SOUL MAN LLC
PARCEL NO.: 0164 020
PARCEL ADDRESS: 0099 OSGOOD PL,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,481,590.00
APPLICANT'S OPINION: \$2,500,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1204
APPLICANT: EISELMAN GERALD & GAIL LIVING TRUST
PARCEL NO.: 3707 004
PARCEL ADDRESS: 0036 - 0040 02ND ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$5,874,652.00
APPLICANT'S OPINION: \$4,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1205
APPLICANT: 1540 BUSH ST LLC
PARCEL NO.: 0666 006A
PARCEL ADDRESS: 1530 BUSH ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$5,866,654.00
APPLICANT'S OPINION: \$4,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

15) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1295
APPLICANT: GUNDERS, STEVEN
PARCEL NO.: 0477 011
PARCEL ADDRESS: 0133 - 0135 CULEBRA TER,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,793,809.00
APPLICANT'S OPINION: \$2,150,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay Joy Lamug sa (415) 554-7712.

翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, January 6, 2015, at 1:31 p.m.

Present: Jeff Morris, Eugene Valla and Mark Watts

Quorum present

Chairperson: Mark Watts, Presiding

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The following listed applicants for change in the assessed valuation of property affecting the 2013 assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-0643	Paul Manning	Submitted
2013-0920	Steven Gunders	Submitted
2013-1295	Steven Gunders	Submitted

At the hour of 3:43 p.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted applications. The Board reconvened in open session at 4:15 p.m. and took certain action, as specified under this date, on the original of the respective applications:

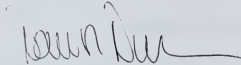
<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-0643	Paul Manning	Denied
2013-0920	Steven Gunders	A.V. Lowered (Board)
2013-1295	Steven Gunders	A.V. Lowered (Board)

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-1414	Wong 1990 Family Trust	Withdrawn
2013-0688	Abbas Fard	Withdrawn
2013-0689	Lydia Fong	Withdrawn
2013-0695	Scott Jacques	Withdrawn
2013-0781	McDonald & Mannion	Withdrawn
2013-0874	Wong 1990 Family Trust	Withdrawn
2013-0970	Montgomery Realty Group, In	Postponed
2013-1193	Charles Mosser	Withdrawn
2013-1203	Soul Man LLC	Postponed
2013-1204	Eiselman Gerald & Gail Living	Postponed
2013-1205	1540 Bush St LLC	Postponed

There being no further business, the Board, at the hour of 4:20 p.m., recessed to reconvene Wednesday, January 7, 2015, at 9:30 a.m.

Cecilia Rustom
Assessment Appeals Board Clerk

A handwritten signature in black ink, appearing to read 'Dawn Duran', with a long horizontal flourish extending to the right.

Dawn Duran
Administrator

Approved by the Board on January 29, 2015

Angela Calvillo
Clerk of the Board of Supervisors

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing

Room 406, City Hall

Wednesday, January 7, 2015

9:30 AM (ALL DAY)

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2012-1247
APPLICANT: GLENBOROUGH NEW MONTGOMERY LLC
PARCEL NO.: 3707 062
PARCEL ADDRESS: 0033 NEW MONTGOMERY ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$92,053,177.00
APPLICANT'S OPINION: \$80,000,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2012-1862
APPLICANT: 100 PINE ST. INVEST GROUP, LLC
PARCEL NO.: 0262 020
PARCEL ADDRESS: 0100 PINE ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$162,111,727.00
APPLICANT'S OPINION: \$100,000,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

DATE POSTED
DEC 30 2014
Assessment Appeals Board

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DOCUMENTS DEPT

DEC 30 2014

4) Hearing, discussion, and possible action involving:

APPLICATION:	2012-3777
APPLICANT:	CHARLES SCHWAB & CO. (LESSEE)
PARCEL NO.:	3738 012
PARCEL ADDRESS:	0215 FREMONT ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$153,972,069.00
APPLICANT'S OPINION:	\$77,000,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1127
APPLICANT:	100 PINE ST. INVEST GROUP, LLC
PARCEL NO.:	0262 020
PARCEL ADDRESS:	0100 PINE ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$165,387,760.00
APPLICANT'S OPINION:	\$80,033,800.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1202
APPLICANT:	BLACKHAWK PARENT, LLC
PARCEL NO.:	3707 062
PARCEL ADDRESS:	0033 NEW MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$93,894,239.00
APPLICANT'S OPINION:	\$65,000,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

7) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1209
APPLICANT:	PPF OFF ONE MARITIME PLAZA, LP
PARCEL NO.:	0204 021
PARCEL ADDRESS:	0300 CLAY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$367,384,346.00
APPLICANT'S OPINION:	\$330,000,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

8) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1210
APPLICANT:	PPF OFF ONE MARITIME PLAZA, LP
PARCEL NO.:	0204 023
PARCEL ADDRESS:	0250 CLAY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$6,321,266.00
APPLICANT'S OPINION:	\$4,500,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1211
APPLICANT:	PPF OFF ONE MARITIME PLAZA, LP
PARCEL NO.:	0204 019
PARCEL ADDRESS:	0444 BATTERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$6,658,545.00
APPLICANT'S OPINION:	\$4,500,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

10) Hearing, discussion, and possible action involving:

APPLICATION:	2013-2527
APPLICANT:	CHARLES SCHWAB & CO. (LESSEE)
PARCEL NO.:	3738 012
PARCEL ADDRESS:	0215 FREMONT ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$157,051,509.00
APPLICANT'S OPINION:	\$78,200,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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Disability Access

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AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay Joy Lamug sa (415) 554-7712.

翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

* Public comment will be taken on every item on the agenda.

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing

Room 406, City Hall

Thursday, January 8, 2015

9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2009-4964
APPLICANT: AT&T SERVICES INC
PARCEL NO.: 2009206811
PARCEL ADDRESS: 0525 MARKET ST,
TOPIC: Classification of Property is Incorrect
CURRENT ASSESSMENT: \$4,683,446.00
APPLICANT'S OPINION: \$2,317,000.00
TAXABLE YEAR: 2009
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2009-4965
APPLICANT: SBC SERVICES INC
PARCEL NO.: 2009204649
PARCEL ADDRESS:
TOPIC: Classification of Property is Incorrect
CURRENT ASSESSMENT: \$1,330,586.00
APPLICANT'S OPINION: \$600,000.00
TAXABLE YEAR: 2009
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION:	2009-4966
APPLICANT:	AT&T SERVICES INC
PARCEL NO.:	2009206876
PARCEL ADDRESS:	
TOPIC:	Classification of Property is Incorrect
CURRENT ASSESSMENT:	\$5,645,938.00
APPLICANT'S OPINION:	\$2,738,000.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2009-4968
APPLICANT:	SBC INTERNET SERVICES
PARCEL NO.:	2009206871
PARCEL ADDRESS:	
TOPIC:	Classification of Property is Incorrect
CURRENT ASSESSMENT:	\$6,283,055.00
APPLICANT'S OPINION:	\$3,050,000.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2009-4969
APPLICANT:	PACIFIC BELL DIRECTORY
PARCEL NO.:	2009204314
PARCEL ADDRESS:	
TOPIC:	Classification of Property is Incorrect
CURRENT ASSESSMENT:	\$5,939,567.00
APPLICANT'S OPINION:	\$2,900,000.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2009-4971
APPLICANT:	PACIFIC BELL DIRECTORY
PARCEL NO.:	2009204313
PARCEL ADDRESS:	
TOPIC:	Classification of Property is Incorrect
CURRENT ASSESSMENT:	\$910,056.00
APPLICANT'S OPINION:	\$455,000.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3364
APPLICANT: CRANDALL, JOSHUA
PARCEL NO.: 5677 032
PARCEL ADDRESS: 3220 CORTLAND AVE,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$549,063.00
APPLICANT'S OPINION: \$315,000.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

9) Hearing, discussion, and possible action involving:

APPLICATION: 2013-5000
APPLICANT: SIU, YEE KEUNG
PARCEL NO.: 3283 195
PARCEL ADDRESS: 1728 - 1770 OCEAN AVE,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$5,934,651.00
APPLICANT'S OPINION: \$4,000,000.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

10) Hearing, discussion, and possible action involving:

APPLICATION: 2013-5001
APPLICANT: SIU, YEE KEUNG
PARCEL NO.: 3283 195
PARCEL ADDRESS: 1728 - 1770 OCEAN AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$5,934,651.00
APPLICANT'S OPINION: \$1,500,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

11) Hearing, discussion, and possible action involving:

APPLICATION: 2013-5002
APPLICANT: SIU, YEE KEUNG
PARCEL NO.: 3283 195
PARCEL ADDRESS: 1728 - 1770 OCEAN AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,053,343.00
APPLICANT'S OPINION: \$1,500,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

12) Hearing, discussion, and possible action involving:

APPLICATION: 2013-5029
APPLICANT: LAMA-PARAKKA, CLAUDIA
PARCEL NO.: 5668 017
PARCEL ADDRESS: 0249 CORTLAND AVE,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$1,000,000.00
APPLICANT'S OPINION: \$840,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-5031
APPLICANT: LAMA-PARAKKA, CLAUDIA
PARCEL NO.: 5676 034
PARCEL ADDRESS: 0313 ELSIE ST,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$1,250,000.00
APPLICANT'S OPINION: \$1,220,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-5032
APPLICANT: GARFIELD BEACH CVS LLC
PARCEL NO.: 2901C001
PARCEL ADDRESS: 0701 PORTOLA DR,
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$3,960,000.00
APPLICANT'S OPINION: \$2,060,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

15) Hearing, discussion, and possible action involving:

APPLICATION: 2013-5033
APPLICANT: GARFIELD BEACH CVS LLC
PARCEL NO.: 2901C001
PARCEL ADDRESS: 0701 PORTOLA DR,
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$3,960,000.00
APPLICANT'S OPINION: \$2,060,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

16) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0340
APPLICANT: SIU, YEE KEUNG
PARCEL NO.: 3283 195
PARCEL ADDRESS: 1728 - 1770 OCEAN AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,080,824.00
APPLICANT'S OPINION: \$3,000,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0792
APPLICANT: GARFIELD BEACH CVS LLC
PARCEL NO.: 2901C001
PARCEL ADDRESS: 0701 PORTOLA DR,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$7,154,333.00
APPLICANT'S OPINION: \$5,000,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD

City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing

Room 406, City Hall

Thursday, January 8, 2015

1:30 PM

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- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0112
APPLICANT: OJAKIAN, MARY
PARCEL NO.: 0629 023
PARCEL ADDRESS: 2244 FILLMORE ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,589,109.00
APPLICANT'S OPINION: \$1,525,000.00
TAXABLE YEAR: 2009
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE
STATUS: POSTPONED

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0113
APPLICANT: OJAKIAN, MARY
PARCEL NO.: 0629 023
PARCEL ADDRESS: 2244 FILLMORE ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,654,684.00
APPLICANT'S OPINION: \$1,525,000.00
TAXABLE YEAR: 2009
APPEAL TYPE: Real Property
ROLL TYPE: 2ND ESCAPE
STATUS: POSTPONED

DATE POSTED
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4) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0114
APPLICANT: OJAKIAN, MARY
PARCEL NO.: 0629 023
PARCEL ADDRESS: 2244 FILLMORE ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,650,759.00
APPLICANT'S OPINION: \$1,525,000.00
TAXABLE YEAR: 2010
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE
STATUS: POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0115
APPLICANT: OJAKIAN, MARY
PARCEL NO.: 0629 023
PARCEL ADDRESS: 2244 FILLMORE ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,663,187.00
APPLICANT'S OPINION: \$1,525,000.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE
STATUS: POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0116
APPLICANT: OJAKIAN, MARY
PARCEL NO.: 0629 023
PARCEL ADDRESS: 2244 FILLMORE ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,696,447.00
APPLICANT'S OPINION: \$1,525,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE
STATUS: POSTPONED

7) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0290
APPLICANT: GOLDEN PIG PROPERTIES, INC.
PARCEL NO.: 3751 420
PARCEL ADDRESS: 0766 HARRISON ST, #1
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$250,000.00
APPLICANT'S OPINION: \$149,343.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR
STATUS: POSTPONED

8) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0291
APPLICANT: GOLDEN PIG PROPERTIES, INC.
PARCEL NO.: 3751 420
PARCEL ADDRESS: 0766 HARRISON ST, #1
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$255,000.00
APPLICANT'S OPINION: \$150,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0292
APPLICANT: GOLDEN PIG PROPERTIES, INC.
PARCEL NO.: 3751 423
PARCEL ADDRESS: 0766 HARRISON ST, #4
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$71,600.00
APPLICANT'S OPINION: \$42,868.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR
STATUS: POSTPONED

10) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0293
APPLICANT: GOLDEN PIG PROPERTIES, INC.
PARCEL NO.: 3751 423
PARCEL ADDRESS: 0766 HARRISON ST, #4
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$73,032.00
APPLICANT'S OPINION: \$43,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

11) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0294
APPLICANT: GOLDEN PIG PROPERTIES, INC.
PARCEL NO.: 3751 421
PARCEL ADDRESS: 0766 HARRISON ST, #2
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$200,800.00
APPLICANT'S OPINION: \$120,232.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR
STATUS: POSTPONED

12) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0295
APPLICANT: GOLDEN PIG PROPERTIES, INC.
PARCEL NO.: 3751 421
PARCEL ADDRESS: 0766 HARRISON ST, #2
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$204,816.00
APPLICANT'S OPINION: \$125,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0296
APPLICANT: GOLDEN PIG PROPERTIES, INC.
PARCEL NO.: 3751 422
PARCEL ADDRESS: 0766 HARRISON ST, #3
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$180,820.00
APPLICANT'S OPINION: \$108,268.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR
STATUS: POSTPONED

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0297
APPLICANT: GOLDEN PIG PROPERTIES, INC.
PARCEL NO.: 3751 422
PARCEL ADDRESS: 0766 HARRISON ST, #3
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$184,436.00
APPLICANT'S OPINION: \$110,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

15) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0298
APPLICANT: GOLDEN PIG PROPERTIES, INC.
PARCEL NO.: 3751 424
PARCEL ADDRESS: 0766 HARRISON ST, #5
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$491,510.00
APPLICANT'S OPINION: \$294,299.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR
STATUS: POSTPONED

16) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0299
APPLICANT: GOLDEN PIG PROPERTIES, INC.
PARCEL NO.: 3751 424
PARCEL ADDRESS: 0766 HARRISON ST, #5
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$501,340.00
APPLICANT'S OPINION: \$300,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

17) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0542
APPLICANT: HARNEY, JOSEPH
PARCEL NO.: 3779 028
PARCEL ADDRESS: 0575 7TH ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$497,756.00
APPLICANT'S OPINION: \$33,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0543
APPLICANT: HARNEY, JOSEPH
PARCEL NO.: 3779 029
PARCEL ADDRESS: 0060 GILBERT ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,493,284.00
APPLICANT'S OPINION: \$770,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0609
APPLICANT: SHEN, DAVID
PARCEL NO.: 0237 013
PARCEL ADDRESS: 0220 BATTERY ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,007,972.00
APPLICANT'S OPINION: \$1,968,600.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

20) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3261
APPLICANT: OJAKIAN, MARY
PARCEL NO.: 0629 023
PARCEL ADDRESS: 2244 FILLMORE ST,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$1,567,623.00
APPLICANT'S OPINION: \$1,525,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR
STATUS: POSTPONED

21) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3262
APPLICANT: OJAKIAN, MARY
PARCEL NO.: 0629 023
PARCEL ADDRESS: 2244 FILLMORE ST,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$1,639,884.00
APPLICANT'S OPINION: \$1,525,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: 2ND BASE YEAR
STATUS: POSTPONED

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請電 (415) 554-7719

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E-mail: AAB@sfgov.org
www.sfgov.org/aab



ASSESSMENT APPEALS BOARD

City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing
Room 406, City Hall
Monday, January 12, 2015
9:30 AM

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- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2012-0094
APPLICANT:	GAWFCO ENTERPRISES
PARCEL NO.:	1215 015
PARCEL ADDRESS:	4430 DIVISADERO ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$3,014,333.00
APPLICANT'S OPINION:	\$1,264,333.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

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- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2012-0098
APPLICANT:	GAWFCO ENTERPRISES
PARCEL NO.:	1215 015
PARCEL ADDRESS:	4430 0000 DIVISADERO ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,137,573.00
APPLICANT'S OPINION:	\$1,250,327.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION: 2012-0101
APPLICANT: GAWFCO ENTERPRISES
PARCEL NO.: 3974 024
PARCEL ADDRESS: 0401 POTRERO AVE,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$1,117,500.00
APPLICANT'S OPINION: \$500,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2012-0102
APPLICANT: GAWFCO ENTERPRISES
PARCEL NO.: 3974 024
PARCEL ADDRESS: 0401 POTRERO AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,383,727.00
APPLICANT'S OPINION: \$500,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2012-0172
APPLICANT: GAWFCO ENTERPRISES
PARCEL NO.: 0936 016
PARCEL ADDRESS: 2498 LOMBARD ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,530,972.00
APPLICANT'S OPINION: \$1,250,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3998
APPLICANT: NOMURA CDO 2007-2 MULTIF B
PARCEL NO.: 3656 008A
PARCEL ADDRESS: 4012 24TH ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,698,287.00
APPLICANT'S OPINION: \$509,363.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION: 2012-4332
APPLICANT: SUSSMAN, PAUL
PARCEL NO.: 4021 002
PARCEL ADDRESS: 0650 FLORIDA ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,030,502.00
APPLICANT'S OPINION: \$950,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5440
APPLICANT: LIM, WENDY
PARCEL NO.: 7241 032
PARCEL ADDRESS: 0291 STRATFORD DR,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$790,000.00
APPLICANT'S OPINION: \$700,000.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

10) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2658
APPLICANT: WALGREEN COMPANY
PARCEL NO.: 6569 121
PARCEL ADDRESS: 3400 CESAR CHAVEZ ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$11,205,620.00
APPLICANT'S OPINION: \$5,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2659
APPLICANT: WALGREEN COMPANY
PARCEL NO.: 4212 019
PARCEL ADDRESS: 1189 POTRERO AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$5,555,007.00
APPLICANT'S OPINION: \$4,499,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2660
APPLICANT: WALGREEN COMPANY
PARCEL NO.: 1440 040
PARCEL ADDRESS: 0745 CLEMENT ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$8,425,998.00
APPLICANT'S OPINION: \$5,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1036
APPLICANT: WALGREEN COMPANY
PARCEL NO.: 4212 019
PARCEL ADDRESS: 1189 POTRERO AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$5,580,225.00
APPLICANT'S OPINION: \$2,790,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1037
APPLICANT: WALGREEN COMPANY
PARCEL NO.: 1440 040
PARCEL ADDRESS: 0745 CLEMENT ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$8,464,248.00
APPLICANT'S OPINION: \$4,232,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1039
APPLICANT: WALGREEN COMPANY
PARCEL NO.: 6569 121
PARCEL ADDRESS: 3400 CESAR CHAVEZ ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$11,256,492.00
APPLICANT'S OPINION: \$5,628,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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**JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Monday, January 12, 2015, at 9:32 a.m.

Present: Diana Daniel, Joyce Lewis and Yosef Tahbazof

Quorum present

Chairperson: Yosef Tahbazof, Presiding

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The following listed applicants for change in the assessed valuation of property affecting the 2011 and 2012 Assessment rolls being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-4332	Paul Sussman	Verbal Stipulation Approved
2012-5440	Wendy Lim	Submitted

At the hour of 10:50 a.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted application. The Board reconvened in open session at 11:01 a.m. and took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-5440	Wendy Lim	A.V. Lowered (Board)

The following listed applicant for change in the assessed valuation of property affecting the 2012 assessment roll year having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-0094	GAWFCO Enterprises	Denied-No Show
2012-0098	GAWFCO Enterprises	Denied-No Show
2012-0101	GAWFCO Enterprises	Denied-No Show
2012-0102	GAWFCO Enterprises	Denied-No Show
2012-0172	GAWFCO Enterprises	Denied-No Show

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-3998	Nomura CDO 2007-2 Multif B	Withdrawn
2013-2658	Walgreen Company	Withdrawn
2013-2659	Walgreen Company	Withdrawn
2013-2660	Walgreen Company	Withdrawn
2014-1036	Walgreen Company	Withdrawn
2014-1037	Walgreen Company	Withdrawn
2014-1039	Walgreen Company	Withdrawn

There being no further business, the Board, at the hour of 11:04 a.m., recessed to reconvene Wednesday, January 14, 2015, at 9:30 a.m.

Cecilia Rustom
Assessment Appeals Board Clerk

A handwritten signature in black ink, appearing to read 'Dawn Duran', with a long horizontal flourish extending to the right.

Dawn Duran
Administrator

Approved by the Board on Thursday, January 22, 2015

Angela Calvillo
Clerk of the Board of Supervisors

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TDD: (415) 554-5227
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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, January 12, 2015
1:30 PM

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1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2009-5653
APPLICANT:	BAFUL, ROMEO
PARCEL NO.:	4758 007
PARCEL ADDRESS:	1352 QUESADA AVE,
TOPIC:	Base Year / Legal Issue Only Regarding Change in Ownership
CURRENT ASSESSMENT:	\$333,544.00
APPLICANT'S OPINION:	\$190,000.00
TAXABLE YEAR:	2007
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

3) Hearing, discussion, and possible action involving:

APPLICATION:	2011-1337
APPLICANT:	PAN, AMY
PARCEL NO.:	5972 033
PARCEL ADDRESS:	0228 UNIVERSITY ST,
TOPIC:	Base Year / Legal Issue Only Regarding Change in Ownership
CURRENT ASSESSMENT:	\$680,000.00
APPLICANT'S OPINION:	\$393,240.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5081
APPLICANT: ESTAPE, JOSE
PARCEL NO.: 6473 004
PARCEL ADDRESS: 0074 WHITTIER ST,
TOPIC: Base Year / Legal Issue Only Regarding Change in Ownership
CURRENT ASSESSMENT: \$502,158.00
APPLICANT'S OPINION: \$36,380.00
TAXABLE YEAR: 2010
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5399
APPLICANT: ENRIGHT, ROBERT
PARCEL NO.: 3254 008
PARCEL ADDRESS: 0270 SAN BENITO WAY,
TOPIC: Base Year / Legal Issue Only Regarding Change in Ownership
CURRENT ASSESSMENT: \$522,354.00
APPLICANT'S OPINION: \$194,831.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: WITHDRAWN

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, January 12, 2015, at 1:34 p.m.

Present: Diana Robinson, Joseph Tham and Eugen Valla

Quorum present

Chairperson: Diane Robinson, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2009 supplemental assessment roll being present and heard on legal issue(s) only regarding the change in ownership, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-1337	Amy Pan	Appeal for "No Change in Ownership" DENIED; reschedule for valuation hearing.

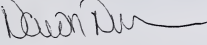
The following listed applicant for change in the assessed valuation of property affecting the 2007 supplemental assessment roll having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2009-5653	Romeo Baful	Postponed at hearing.

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-5081	Jose Estape	Postponed
2012-5399	Robert Enright	Withdrawn

There being no further business, the Board, at the hour of 3:10 p.m., recessed to reconvene Tuesday, January 13, 2015, at 9:30 a.m.


Dawn Duran
Administrator Acting as Clerk

Approved by the Board on January 20, 2015

Angela Calvillo
Clerk of the Board of Supervisors

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ASSESSMENT APPEALS BOARD

City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Tuesday, January 13, 2015
9:30 AM

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- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1283
APPLICANT: SCHERER, PAUL
PARCEL NO.: 3735 149
PARCEL ADDRESS: 0246 02ND ST, #1502
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,387,000.00
APPLICANT'S OPINION: \$1,150,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3011
APPLICANT: TOM, LING
PARCEL NO.: 0668 026
PARCEL ADDRESS: 0081 FRANK NORRIS PL, #405
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$415,000.00
APPLICANT'S OPINION: \$135,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR

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- 4) Hearing, discussion, and possible action involving:
- | | |
|----------------------|----------------------------|
| APPLICATION: | 2013-3012 |
| APPLICANT: | TOM, LING |
| PARCEL NO.: | 0668 026 |
| PARCEL ADDRESS: | 0081 FRANK NORRIS PL, #405 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$435,015.00 |
| APPLICANT'S OPINION: | \$135,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 5) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---|
| APPLICATION: | 2013-4984 |
| APPLICANT: | QIAN INVESTMENTS, LLC |
| PARCEL NO.: | 0185 016 |
| PARCEL ADDRESS: | 1466 - 1468 JACKSON ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$1,540,000.00 |
| APPLICANT'S OPINION: | \$700,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
- 6) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---|
| APPLICATION: | 2013-5016 |
| APPLICANT: | HAUSER, GEORGE |
| PARCEL NO.: | 3730 228 |
| PARCEL ADDRESS: | 0060 RAUSCH ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$1,104,244.00 |
| APPLICANT'S OPINION: | \$536,244.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
- 7) Hearing, discussion, and possible action involving:
- | | |
|----------------------|----------------------|
| APPLICATION: | 2014-0020 |
| APPLICANT: | NAROG, CORY |
| PARCEL NO.: | 3748 160 |
| PARCEL ADDRESS: | 0333 01ST ST, #N1904 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,180,180.00 |
| APPLICANT'S OPINION: | \$640,000.00 |
| TAXABLE YEAR: | 2014 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

8) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0260
APPLICANT:	ZHENG, LING
PARCEL NO.:	0094 041
PARCEL ADDRESS:	1198 FILBERT ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,654,529.00
APPLICANT'S OPINION:	\$1,150,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, January 13, 2015, at 9:30 a.m.

Present: Diana Robinson, Scott Spertzel and Joseph Tham

Quorum present

Chairperson: Scott Spertzel, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-1283	Paul Scherer	Submitted
2013-3011	Ling Tom	Submitted
2013-3012	Ling Tom	Submitted
2013-4984	Qian Investments, LLC	Submitted
2013-5016	George Hauser	Submitted
2014-0020	Cory Narog	Submitted
2014-0260	Ling Zheng	Submitted

There being no further business, the Board, at the hour of 1:25 p.m., recessed to reconvene Wednesday, January 14, 2015, at 1:30 p.m.



Dawn Duran
Administrator Acting as Clerk

Approved by the Board on January 20, 2015

Angela Calvillo
Clerk of the Board of Supervisors

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org
www.sfgov.org/aab



ASSESSMENT APPEALS BOARD

City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing

Room 406, City Hall

Wednesday, January 14, 2015

9:30 AM

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION: 2010-4979
APPLICANT: SEB INVESTMENT GMBH
PARCEL NO.: 2010205929
PARCEL ADDRESS: 0225 BUSH ST, #320
TOPIC: Personal Property / Classification
CURRENT ASSESSMENT: \$8,250,199.00
APPLICANT'S OPINION: \$40,000.00
TAXABLE YEAR: 2010
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION: 2011-5126
APPLICANT: K & L GATES LLP
PARCEL NO.: 2011209621
PARCEL ADDRESS: FOUR EMBARCADERO CENTER, #1200
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$6,578,748.00
APPLICANT'S OPINION: \$3,289,874.00
TAXABLE YEAR: 2011
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

DATE POSTED

JAN 07 2015

4) Hearing, discussion, and possible action involving:

APPLICATION: 2011-5730
APPLICANT: SST INVESTMENTS LLC
PARCEL NO.: 3612 063
PARCEL ADDRESS: 0757 - 0767 TREAT AVE,
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$702,000.00
APPLICANT'S OPINION: \$370,962.00
TAXABLE YEAR: 2008
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

5) Hearing, discussion, and possible action involving:

APPLICATION: 2012-0299
APPLICANT: GRAND HYATT SF GENERAL PARTNERSHIP
PARCEL NO.: 2012900731
PARCEL ADDRESS: ,
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$7,121,833.00
APPLICANT'S OPINION: \$3,298,343.00
TAXABLE YEAR: 2007
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE
STATUS: POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION: 2012-0300
APPLICANT: GRAND HYATT SF GENERAL PARTNERSHIP
PARCEL NO.: 2012900730
PARCEL ADDRESS: ,
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$7,005,843.00
APPLICANT'S OPINION: \$3,448,599.00
TAXABLE YEAR: 2008
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE
STATUS: POSTPONED

7) Hearing, discussion, and possible action involving:

APPLICATION: 2012-0301
APPLICANT: GRAND HYATT SF GENERAL PARTNERSHIP
PARCEL NO.: 2012900729
PARCEL ADDRESS: ,
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$6,723,650.00
APPLICANT'S OPINION: \$2,936,766.00
TAXABLE YEAR: 2009
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE
STATUS: POSTPONED

8) Hearing, discussion, and possible action involving:

APPLICATION:	2012-0302
APPLICANT:	GRAND HYATT SF GENERAL PARTNERSHIP
PARCEL NO.:	2012900726
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$6,445,310.00
APPLICANT'S OPINION:	\$3,031,800.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION:	2012-2655
APPLICANT:	LEY, BENJAMIN
PARCEL NO.:	3613 021
PARCEL ADDRESS:	2573 FOLSOM ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,260,000.00
APPLICANT'S OPINION:	\$900,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2012-3175
APPLICANT:	APPLE INC.
PARCEL NO.:	2012206352
PARCEL ADDRESS:	02125 CHESTNUT ST,
TOPIC:	Calamity
CURRENT ASSESSMENT:	\$6,247,403.00
APPLICANT'S OPINION:	\$200,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION:	2012-3731
APPLICANT:	K & L GATES LLP
PARCEL NO.:	2012206841
PARCEL ADDRESS:	FOUR EMBARCADERO CENTER , #1200
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$6,248,799.00
APPLICANT'S OPINION:	\$3,124,400.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5175
APPLICANT: KATHERINE BEST
PARCEL NO.: 2012990263
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$50,000.00
APPLICANT'S OPINION: \$36,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1267
APPLICANT: KLESTOFF, MICHAEL
PARCEL NO.: 1177 010
PARCEL ADDRESS: 0601 BAKER ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,273,991.00
APPLICANT'S OPINION: \$3,500,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1541
APPLICANT: K & L GATES LLP
PARCEL NO.: 2013217278
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$5,787,464.00
APPLICANT'S OPINION: \$2,893,732.00
TAXABLE YEAR: 2013
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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**JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Wednesday, January 14, 2015, at 9:55 a.m.

Present: Louisa Mendoza, Scott Spertzel and Joseph Tham

Quorum present

Chairperson: Scott Spertzel, Presiding

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The following listed applicants for change in the assessed valuation of property affecting the 2008 and 2012 Assessment rolls being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-5730	SST Investments LLC	Continued at Hearing
2012-2655	Benjamin Ley	Submitted

At the hour of 11:28 a.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted application. The Board reconvened in open session at 11:35 a.m. and took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-2655	Benjamin Ley	A.V. Lowered (Board)

The following listed applicant for change in the assessed valuation of property affecting the 2012 assessment roll year having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-5175	Katherine Best	Denied-No Show

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2010-4979	SEB Investment GMBH	Withdrawn
2011-5126	K & L Gates LLP	Withdrawn
2012-0299	Grand Hyatt SF General Partn	Postponed
2012-0300	Grand Hyatt SF General Partn	Postponed
2012-0301	Grand Hyatt SF General Partn	Postponed
2012-0302	Grand Hyatt SF General Partn	Postponed
2012-3175	Apple Inc.	Withdrawn
2012-3731	K & L Gates LLP	Withdrawn
2013-1267	Michael Klestoff	Withdrawn
2013-1541	K & L Gates LLP	Withdrawn

There being no further business, the Board, at the hour of 11:38 a.m., recessed to reconvene Thursday, January 22, 2015, at 9:30 a.m.

Cecilia Rustom
Assessment Appeals Board Clerk

A handwritten signature in black ink, appearing to read "Dawn Duran", with a long horizontal flourish extending to the right.

Dawn Duran
Administrator

Approved by the Board on Wednesday, January 28, 2015

Angela Calvillo
Clerk of the Board of Supervisors

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Fax: (415) 554-6775
TDD: (415) 554-5227
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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, January 14, 2015
1:30 PM

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1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2011-5152
APPLICANT:	LEXINGTON LION SF
PARCEL NO.:	3957 003
PARCEL ADDRESS:	1950 17TH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$39,253,266.00
APPLICANT'S OPINION:	\$20,000,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2011-5421
APPLICANT:	KIM SAN, LLC
PARCEL NO.:	0474 056
PARCEL ADDRESS:	1111 BAY ST, #402
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$880,000.00
APPLICANT'S OPINION:	\$700,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

JAN - 7 2015

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2012-0127
APPLICANT:	2277-2279-2281 SUTTER ST HOA
PARCEL NO.:	0681 027
PARCEL ADDRESS:	2277 SUTTER ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$1,828,914.00
APPLICANT'S OPINION:	\$1,600,000.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION:	2012-0128
APPLICANT:	2277-2279-2281 SUTTER ST HOA
PARCEL NO.:	0681 027
PARCEL ADDRESS:	2277 SUTTER ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,827,795.00
APPLICANT'S OPINION:	\$1,600,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION:	2012-4013
APPLICANT:	LEXINGTON LION SF
PARCEL NO.:	3957 003
PARCEL ADDRESS:	1950 17TH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$40,038,330.00
APPLICANT'S OPINION:	\$20,000,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

7) Hearing, discussion, and possible action involving:

APPLICATION:	2013-0590
APPLICANT:	VAN NESS HOTELS PARTNERS LLC
PARCEL NO.:	0715 009
PARCEL ADDRESS:	1050 - 1066 VAN NESS AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$17,318,878.00
APPLICANT'S OPINION:	\$12,750,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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www.sfgov.org/aab



ASSESSMENT APPEALS BOARD

City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
TUESDAY, JANUARY 20, 2015
9:30 AM

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1. Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board)
2. Closed session for the Board to deliberate and take possible action on the following applications that were taken under submission on January 13, 2015 (pursuant to Revenue and Taxation code section 1605.4):

- | | | |
|----|----------------------|---|
| A) | APPLICATION: | 2013-1283 |
| | APPLICANT: | SCHERER, PAUL |
| | PARCEL NO.: | 3735 149 |
| | PARCEL ADDRESS: | 0246 02ND ST, #1502 |
| | TOPIC: | Decline in Value |
| | CURRENT ASSESSMENT: | \$1,387,000.00 |
| | APPLICANT'S OPINION: | \$1,150,000.00 |
| | TAXABLE YEAR: | 2013 |
| | APPEAL TYPE: | Real Property |
| | ROLL TYPE: | REGULAR |
| | | |
| B) | APPLICATION: | 2013-3011 |
| | APPLICANT: | TOM, LING |
| | PARCEL NO.: | 0668 026 |
| | PARCEL ADDRESS: | 0081 FRANK NORRIS PL, #405 |
| | TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| | CURRENT ASSESSMENT: | \$415,000.00 |
| | APPLICANT'S OPINION: | \$135,000.00 |
| | TAXABLE YEAR: | 2013 |
| | APPEAL TYPE: | Real Property |
| | ROLL TYPE: | BASE YEAR |

DATE POSTED
JAN 16 2015

Assessment Appeals Board

- C) APPLICATION: 2013-3012
APPLICANT: TOM, LING
PARCEL NO.: 0668 026
PARCEL ADDRESS: 0081 FRANK NORRIS PL., #405
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$435,015.00
APPLICANT'S OPINION: \$135,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
- D) APPLICATION: 2013-4984
APPLICANT: QIAN INVESTMENTS, LLC
PARCEL NO.: 0185 016
PARCEL ADDRESS: 1466 - 1468 JACKSON ST,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$1,540,000.00
APPLICANT'S OPINION: \$700,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
- E) APPLICATION: 2013-5016
APPLICANT: HAUSER, GEORGE
PARCEL NO.: 3730 228
PARCEL ADDRESS: 0060 RAUSCH ST,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$1,104,244.00
APPLICANT'S OPINION: \$536,244.00
TAXABLE YEAR: 2010
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
- F) APPLICATION: 2014-0020
APPLICANT: NAROG, CORY
PARCEL NO.: 3748 160
PARCEL ADDRESS: 0333 01ST ST, #N1904
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,180,180.00
APPLICANT'S OPINION: \$640,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

G)	APPLICATION:	2014-0260
	APPLICANT:	ZHENG, LING
	PARCEL NO.:	0094 041
	PARCEL ADDRESS:	1198 FILBERT ST,
	TOPIC:	Decline in Value
	CURRENT ASSESSMENT:	\$1,654,529.00
	APPLICANT'S OPINION:	\$1,150,000.00
	TAXABLE YEAR:	2014
	APPEAL TYPE:	Real Property
	ROLL TYPE:	REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay Joy Lamug sa (415) 554-7712.

翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the Closed Meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, January 20, 2015, at 9:32 a.m.

Present: Diane Robinson, Scott Spertzel and Joseph Tham

Quorum present

Chairperson: Scott Spertzel, Presiding

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With no public present for comment, the Board went into closed session at 9:35 a.m. to deliberate the following listed applications which were taken under submission on January 13, 2015. At the hour of 12:08 p.m., the Board reconvened in open session and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-1283	Paul Scherer	A.V. Lowered (Board)
2013-3011	Ling Tom	A.V. Lowered (Board)
2013-3012	Ling Tom	A.V. Lowered (Board)
2013-4984	Qian Investments LLC	A.V. Lowered (Board)
2013-5016	George Hauser	Remains Submitted; Board requests additional information from both parties
2014-0020	Cory Narog	Denied
2014-0260	Ling Zheng	A.V. Lowered (Board)

There being no further business, the Board, at the hour of 12:14 p.m. recessed to reconvene later this same day, Tuesday, January 20, 2015, at 1:30 p.m.



Dawn Duran
Administrator Acting as Clerk

Approved by the Board on January 21, 2015.

Angela Calvillo
Clerk of the Board of Supervisors

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org
www.sfgov.org/aab



ASSESSMENT APPEALS BOARD

City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Tuesday, January 20, 2015
1:30 PM

GOVERNMENT
DOCUMENTS DEPT

JAN 14 2015

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2009-2840
APPLICANT:	HOST HOTELS & RESORTS, INC
PARCEL NO.:	0028 015
PARCEL ADDRESS:	1250 COLUMBUS AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$39,256,037.00
APPLICANT'S OPINION:	\$13,979,454.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2009-2841
APPLICANT:	HOST HOTELS & RESORTS, INC
PARCEL NO.:	0028 009
PARCEL ADDRESS:	1280 COLUMBUS AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,213,692.00
APPLICANT'S OPINION:	\$3,400,000.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED

JAN 14 2015

Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2010-3283
APPLICANT:	HOST HOTELS & RESORTS, INC
PARCEL NO.:	0028 009
PARCEL ADDRESS:	1280 COLUMBUS AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,196,595.00
APPLICANT'S OPINION:	\$1,750,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2010-3285
APPLICANT:	HOST HOTELS & RESORTS, INC
PARCEL NO.:	0028 015
PARCEL ADDRESS:	1250 COLUMBUS AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$39,328,169.00
APPLICANT'S OPINION:	\$15,787,206.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2010-3942
APPLICANT:	WELLS FARGO BANK
PARCEL NO.:	2010200079
PARCEL ADDRESS:	0455 MARKET ST, #200
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$4,541,091.00
APPLICANT'S OPINION:	\$3,372,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2010-3954
APPLICANT:	WELLS FARGO BANK
PARCEL NO.:	2010202589
PARCEL ADDRESS:	0120 KEARNY ST, #1900
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$1,726,458.00
APPLICANT'S OPINION:	\$703,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION: 2010-3963
APPLICANT: WELLS FARGO BANK
PARCEL NO.: 2010200172
PARCEL ADDRESS: 0201 03RD ST,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$3,431,090.00
APPLICANT'S OPINION: \$2,740,000.00
TAXABLE YEAR: 2010
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2010-3968
APPLICANT: WACHOVIA SECURITIES LLC
PARCEL NO.: 2010204190
PARCEL ADDRESS: FOUR EMBARCADERO CENTER , #800
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$7,209,288.00
APPLICANT'S OPINION: \$5,883,000.00
TAXABLE YEAR: 2010
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2011-3965
APPLICANT: HOST HOTELS & RESORTS, INC
PARCEL NO.: 0028 015
PARCEL ADDRESS: 1250 COLUMBUS AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$39,369,313.00
APPLICANT'S OPINION: \$18,714,864.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2011-3966
APPLICANT: HOST HOTELS & RESORTS, INC
PARCEL NO.: 0028 009
PARCEL ADDRESS: 1280 COLUMBUS AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$7,250,784.00
APPLICANT'S OPINION: \$1,842,105.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION:	2011-4625
APPLICANT:	WELLS FARGO BANK
PARCEL NO.:	2011204229
PARCEL ADDRESS:	3350 MISSION ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$90,784.00
APPLICANT'S OPINION:	\$2,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION:	2011-4627
APPLICANT:	WELLS FARGO BANK
PARCEL NO.:	2011206248
PARCEL ADDRESS:	0333 MARKET ST, #500
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$11,864,436.00
APPLICANT'S OPINION:	\$10,953,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION:	2011-4628
APPLICANT:	WELLS FARGO BANK
PARCEL NO.:	2011205998
PARCEL ADDRESS:	0303 02ND ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$1,222,169.00
APPLICANT'S OPINION:	\$804,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION:	2011-4629
APPLICANT:	WELLS FARGO BANK
PARCEL NO.:	2011204226
PARCEL ADDRESS:	0730 TARAVAL ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$32,204.00
APPLICANT'S OPINION:	\$3,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

16) Hearing, discussion, and possible action involving:

APPLICATION: 2011-4634
APPLICANT: WELLS FARGO BANK
PARCEL NO.: 2011204764
PARCEL ADDRESS: FOUR EMBARCADERO CENTER , #800
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$5,590,641.00
APPLICANT'S OPINION: \$113,000.00
TAXABLE YEAR: 2011
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2011-4636
APPLICANT: WELLS FARGO BANK
PARCEL NO.: 2011200221
PARCEL ADDRESS: 0201 03RD ST,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$3,163,555.00
APPLICANT'S OPINION: \$2,539,000.00
TAXABLE YEAR: 2011
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2011-5140
APPLICANT: MCKESSON CORPORATION
PARCEL NO.: 2011200289
PARCEL ADDRESS: 0001 POST ST, #3400
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$37,852,989.00
APPLICANT'S OPINION: \$6,000,000.00
TAXABLE YEAR: 2011
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3763
APPLICANT: MCKESSON CORPORATION
PARCEL NO.: 2012200205
PARCEL ADDRESS: 0001 POST ST, # 3400
TOPIC: Personal Property / Classification of Property
CURRENT ASSESSMENT: \$31,728,676.00
APPLICANT'S OPINION: \$5,000,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

20) Hearing, discussion, and possible action involving:

APPLICATION:	2012-4998
APPLICANT:	MCKESSON CORPORATION
PARCEL NO.:	2007200207
PARCEL ADDRESS:	0001 POST ST,# 3400
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$33,090,440.00
APPLICANT'S OPINION:	\$5,008,994.00
TAXABLE YEAR:	2007
APPEAL TYPE:	Personal Property
ROLL TYPE:	ROLL CORRECTION

21) Hearing, discussion, and possible action involving:

APPLICATION:	2012-5003
APPLICANT:	MCKESSON CORPORATION
PARCEL NO.:	2008200222
PARCEL ADDRESS:	0001 POST ST,# 3400
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$32,238,764.00
APPLICANT'S OPINION:	\$4,630,622.00
TAXABLE YEAR:	2008
APPEAL TYPE:	Personal Property
ROLL TYPE:	ROLL CORRECTION

22) Hearing, discussion, and possible action involving:

APPLICATION:	2012-5005
APPLICANT:	MCKESSON CORPORATION
PARCEL NO.:	2009200228
PARCEL ADDRESS:	0001 POST ST,# 3400
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$35,542,786.00
APPLICANT'S OPINION:	\$4,830,630.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Personal Property
ROLL TYPE:	ROLL CORRECTION

23) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1838
APPLICANT:	MCKESSON CORPORATION
PARCEL NO.:	2013210192
PARCEL ADDRESS:	0001 POST ST,# 3400
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$27,496,107.00
APPLICANT'S OPINION:	\$2,500,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, January 20, 2015, at 1:30 p.m.

Present: Jeff Morris, Scott Spertzel and Joseph Tham

Quorum present

Chairperson: Scott Spertzel, Presiding

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Public Comment: Robert Spencer, Principal Appraiser with the Assessor's office, appeared and requested a postponement for four applications scheduled for hearing tomorrow, January 21, 2015, at 9:30 a.m., which the Board denied.

2
20/15
The following listed applicants for change in the assessed valuation of property affecting the 2010 assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2010-3283	Host Hotels & Resorts, Inc.	Verbal Stipulation Approved
2010-3285	Host Hotels & Resorts, Inc.	Verbal Stipulation Approved
2010-3942	Wells Fargo Bank	Verbal Stipulation Approved

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2009-2840	Host Hotels & Resorts, Inc.	Withdrawn
2009-2841	Host Hotels & Resorts, Inc.	Withdrawn
2010-3954	Wells Fargo Bank	Withdrawn
2010-3963	Wells Fargo Bank	Withdrawn
2010-3968	Wachovia Securities LLC	Withdrawn
2011-3965	Host Hotels & Resorts, Inc.	Withdrawn
2011-3966	Host Hotels & Resorts, Inc.	Withdrawn
2011-4625	Wells Fargo Bank	Postponed
2011-4627	Wells Fargo Bank	Postponed
2011-4628	Wells Fargo Bank	Postponed
2011-4629	Wells Fargo Bank	Postponed
2011-4634	Wells Fargo Bank	Postponed
2011-4636	Wells Fargo Bank	Postponed
2011-5140	McKesson Corporation	Postponed
2012-3763	McKesson Corporation	Postponed
2012-4998	McKesson Corporation	Postponed
2012-5003	McKesson Corporation	Postponed
2012-5005	McKesson Corporation	Postponed
2013-1838	McKesson Corporation	Postponed

There being no further business, the Board, at the hour of 3:13 p.m., recessed to reconvene Wednesday, January 21, 2015, at 9:30 a.m.

A handwritten signature in dark ink, appearing to read "Dawn Duran". The script is cursive and fluid.

Dawn Duran
Administrator Acting as Clerk

Approved by the Board on January 21, 2015

Angela Calvillo
Clerk of the Board of Supervisors

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www.sfgov.org/aab



ASSESSMENT APPEALS BOARD

City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing

Room 406, City Hall

Wednesday, January 21, 2015

9:30 AM (ALL DAY)

GOVERNMENT
DOCUMENTS DEPT

JAN 14 2015

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
2) Hearing, discussion, and possible action involving:

APPLICATION:	2010-0275
APPLICANT:	SP4 MISSION BAY, LP
PARCEL NO.:	8721 010
PARCEL ADDRESS:	0500 TERRY A. FRANCOIS BL ,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$149,000,000.00
APPLICANT'S OPINION:	\$135,000,000.00
TAXABLE YEAR:	2008
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2010-4904
APPLICANT:	SP4 MISSION BAY, LP
PARCEL NO.:	8721 010
PARCEL ADDRESS:	0500 TERRY A. FRANCOIS BL ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$151,619,807.00
APPLICANT'S OPINION:	\$60,000,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
JAN 14 2015

4) Hearing, discussion, and possible action involving:

APPLICATION: 2010-5285
APPLICANT: SP4 MISSION BAY LP
PARCEL NO.: 8721 010
PARCEL ADDRESS: 0500 TERRY A. FRANCOIS BL.,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$151,980,000.00
APPLICANT'S OPINION: \$30,000,000.00
TAXABLE YEAR: 2009
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0675
APPLICANT: LUI2 SF FRANCOIS II, LP
PARCEL NO.: 8721 010
PARCEL ADDRESS: 0500 TERRY A. FRANCOIS BL.,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$93,800,000.00
APPLICANT'S OPINION: \$50,000,000.00
TAXABLE YEAR: 2010
APPEAL TYPE: Real Property
ROLL TYPE: 2ND SUPPLEMENTAL

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at sotf@sfgov.org.

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from the Administrator or by printing Chapter 67 of the San Francisco Administrative Code from the Internet, at <http://www.sfgov.org/sunshine/>

Lobbyist Registration and Reporting Requirements

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site www.sfgov.org/ethics.

Disability Access

Assessment appeal hearings are usually held in Room 406 at City Hall, 1 Dr. Carlton B. Goodlett Place, in San Francisco. City Hall is accessible to persons using wheelchairs and other assistive mobility devices. Ramps are available at the Grove, Van Ness and McAllister.

Assistive listening devices are available upon request at the Clerk of the Board's Office, Room 244. To request sign language interpreters, readers, large print agendas or other accommodations, please contact Wilson Ng at (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.

Language Interpreters

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact Peggy Nevin at (415) 554-5184.

AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay Joy Lamug sa (415) 554-7712.

翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, January 21, 2015, at 9:32 a.m.

Present: Jeff Morris, Diane Robinson and Joseph Tham

Quorum present

Chairperson: Jeff Morris, Presiding

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The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2010-0275	SP4 Mission Bay, LP	Continued to 1:15 p.m.
2010-4904	SP4 Mission Bay, LP	Continued to 1:15 p.m.
2010-5285	SP4 Mission Bay, LP	Continued to 1:15 p.m.
2013-0675	LU12 SF Francois II, LP	Continued to 1:15 p.m.

RECESS

The Board, at the hour of 12:02 p.m., recessed to reconvene at 1:15 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:15 p.m.

Present: Jeff Morris, Diane Robinson and Joseph Tham

Quorum present

Chairperson: Jeff Morris, Presiding

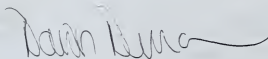
With the same parties present from the morning session, the Board continued hearing evidence and testimony from both parties regarding a change in the assessed valuation of property affecting various years of the assessment roll. The Board then took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2010-0275	SP4 Mission Bay, LP	Submitted
2010-4904	SP4 Mission Bay, LP	Submitted
2010-5285	SP4 Mission Bay, LP	Submitted
2013-0675	LU12 SF Francois II, LP	Submitted

At the hour of 3:13 p.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted applications. The Board reconvened in open session at 4:06 p.m. and took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2010-0275	SP4 Mission Bay, LP	Remains Under Submission
2010-4904	SP4 Mission Bay, LP	Remains Under Submission
2010-5285	SP4 Mission Bay, LP	Remains Under Submission
2013-0675	LU12 SF Francois II, LP	Remains Under Submission

There being no further business, the Board, at the hour of 4:11 p.m., recessed to reconvene Wednesday, January 28, 2015, at 9:30 a.m.



Dawn Duran
Administrator Acting as Clerk

Approved by the Board on Wednesday, January 28, 2015

Angela Calvillo
Clerk of the Board of Supervisors

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org
www.sfgov.org/aab



ASSESSMENT APPEALS BOARD

City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

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JAN 14 2015

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Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing

Room 406, City Hall

Thursday, January 22, 2015

9:30 AM (ALL DAY)

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2009-3322
APPLICANT:	CBS INTERACTIVE
PARCEL NO.:	2009204874
PARCEL ADDRESS:	
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$22,973,481.00
APPLICANT'S OPINION:	\$11,500,000.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2011-3856
APPLICANT:	CNET NETWORKS, INC.
PARCEL NO.:	2011204739
PARCEL ADDRESS:	0235 02ND ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$16,392,884.00
APPLICANT'S OPINION:	\$8,200,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

DATE POSTED

JAN 14 2015

4) Hearing, discussion, and possible action involving:

APPLICATION:	2011-5629
APPLICANT:	CNET NETWORKS, INC.
PARCEL NO.:	2011901074
PARCEL ADDRESS:	,
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$2,203,023.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2007
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION:	2011-5630
APPLICANT:	CNET NETWORKS, INC.
PARCEL NO.:	2011901073
PARCEL ADDRESS:	,
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$2,561,541.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2008
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION:	2011-5631
APPLICANT:	CNET NETWORKS, INC.
PARCEL NO.:	2011901072
PARCEL ADDRESS:	,
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$3,046,127.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

7) Hearing, discussion, and possible action involving:

APPLICATION:	2011-5632
APPLICANT:	CNET NETWORKS, INC.
PARCEL NO.:	2011901071
PARCEL ADDRESS:	,
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$3,204,996.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

8) Hearing, discussion, and possible action involving:

APPLICATION: 2011-5633
APPLICANT: CBS INTERACTIVE
PARCEL NO.: 2011901137
PARCEL ADDRESS: ,
TOPIC:
CURRENT ASSESSMENT: \$6,674,854.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2008
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

9) Hearing, discussion, and possible action involving:

APPLICATION: 2011-5634
APPLICANT: CBS INTERACTIVE
PARCEL NO.: 2011901136
PARCEL ADDRESS: ,
TOPIC:
CURRENT ASSESSMENT: \$812,153.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2009
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

10) Hearing, discussion, and possible action involving:

APPLICATION: 2011-5635
APPLICANT: CBS INTERACTIVE
PARCEL NO.: 2011901135
PARCEL ADDRESS: ,
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$801,846.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2010
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

11) Hearing, discussion, and possible action involving:

APPLICATION: 2011-5636
APPLICANT: CBS INTERACTIVE
PARCEL NO.: 2011990195
PARCEL ADDRESS: ,
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$740,520.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2011
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

12) Hearing, discussion, and possible action involving:

APPLICATION:	2012-2952
APPLICANT:	CBS INTERACTIVE
PARCEL NO.:	2012203245
PARCEL ADDRESS:	0235 02ND ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$19,114,347.00
APPLICANT'S OPINION:	\$9,500,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

13) Hearing, discussion, and possible action involving:

APPLICATION:	2012-3077
APPLICANT:	CBS INTERACTIVE
PARCEL NO.:	2012205658
PARCEL ADDRESS:	0365 MAIN ST,
TOPIC:	
CURRENT ASSESSMENT:	\$2,909,762.00
APPLICANT'S OPINION:	\$1,100,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION:	2013-2870
APPLICANT:	CNET NETWORKS, INC.
PARCEL NO.:	2013213450
PARCEL ADDRESS:	,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$19,278,225.00
APPLICANT'S OPINION:	\$10,000,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0975
APPLICANT:	CNET NETWORKS, INC.
PARCEL NO.:	2014223160
PARCEL ADDRESS:	0235 02ND ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$19,491,609.00
APPLICANT'S OPINION:	\$15,500,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Thursday, January 22, 2015, at 9:35 a.m.

Present: Ed Campaña, Diana Daniel and Joyce Lewis

Quorum present

Chairperson: Ed Campaña, Presiding

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The following listed applicants for change in the assessed valuation of property affecting various assessment rolls being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-5629	CNET NETWORKS, INC.	Submitted
2011-5630	CNET NETWORKS, INC.	Submitted
2011-5631	CNET NETWORKS, INC.	Submitted
2011-5632	CNET NETWORKS, INC.	Submitted
2011-5633	CBS INTERACTIVE	Submitted
2011-5634	CBS INTERACTIVE	Submitted
2011-5635	CBS INTERACTIVE	Submitted
2011-5636	CBS INTERACTIVE	Submitted

At the hour of 11:45 a.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted applications. The Board reconvened in open session at 12:07 a.m. and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-5629	CNET NETWORKS, INC.	A.V. Lowered (Board)
2011-5630	CNET NETWORKS, INC.	A.V. Lowered (Board)
2011-5631	CNET NETWORKS, INC.	A.V. Lowered (Board)
2011-5632	CNET NETWORKS, INC.	A.V. Lowered (Board)
2011-5633	CBS INTERACTIVE	A.V. Lowered (Assessor) and Penalty Assessment Waived
2011-5634	CBS INTERACTIVE	A.V. Lowered (Assessor) and Penalty Assessment Waived
2011-5635	CBS INTERACTIVE	A.V. Lowered (Assessor)
2011-5636	CBS INTERACTIVE	A.V. Lowered (Assessor)

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Thursday, January 22, 2015, at 9:35 a.m.

Present: Ed Campaña, Diana Daniel and Joyce Lewis

Quorum present

Chairperson: Ed Campaña, Presiding

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The following listed applicants for change in the assessed valuation of property affecting various assessment rolls being present, the Board took certain action, as specified under this date, on the original of the respective applications:

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A 82
#2
1/22/15

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-5629	CNET NETWORKS, INC.	Submitted
2011-5630	CNET NETWORKS, INC.	Submitted
2011-5631	CNET NETWORKS, INC.	Submitted
2011-5632	CNET NETWORKS, INC.	Submitted
2011-5633	CBS INTERACTIVE	Submitted
2011-5634	CBS INTERACTIVE	Submitted
2011-5635	CBS INTERACTIVE	Submitted
2011-5636	CBS INTERACTIVE	Submitted

At the hour of 11:45 a.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted applications. The Board reconvened in open session at 12:07 a.m. and took certain action, as specified under this date, on the original of the respective applications:

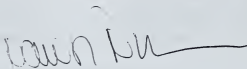
<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-5629	CNET NETWORKS, INC.	A.V. Lowered (Board)
2011-5630	CNET NETWORKS, INC.	A.V. Lowered (Board)
2011-5631	CNET NETWORKS, INC.	A.V. Lowered (Board)
2011-5632	CNET NETWORKS, INC.	A.V. Lowered (Board)
2011-5633	CBS INTERACTIVE	A.V. Lowered (Assessor) and Penalty Assessment Waived
2011-5634	CBS INTERACTIVE	A.V. Lowered (Assessor) and Penalty Assessment Waived
2011-5635	CBS INTERACTIVE	A.V. Lowered (Assessor)
2011-5636	CBS INTERACTIVE	A.V. Lowered (Assessor)

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2009-3322	CBS INTERACTIVE	Withdrawn
2011-3856	CNET NETWORKS, INC.	Withdrawn
2012-2952	CBS INTERACTIVE	Withdrawn
2012-3077	CBS INTERACTIVE	Postponed
2013-2870	CNET NETWORKS, INC.	Postponed
2014-0975	CNET NETWORKS, INC.	Postponed

There being no further business, the Board, at the hour of 12:13 p.m., recessed to reconvene Monday, January 26, 2015, at 9:30 a.m.

Cecilia Rustom
Assessment Appeals Board Clerk



Dawn Duran
Administrator

Approved by the Board on Monday, January 26, 2015

Angela Calvillo
Clerk of the Board of Supervisors

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Monday, January 26, 2015 at 9:35 a.m.

Present: Ed Campaña, John Lee and Louisa Mendoza

Quorum present

Chairperson: Louisa Mendoza, Presiding

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The following listed applicants for change in the assessed valuation of property affecting various assessment rolls being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-4750	Momirov Revoc Trust	Submitted
2013-3271	Thomas Barth	Verbal Stipulation Approved
2013-3272	Thomas Barth	Verbal Stipulation Approved
2013-3273	Thomas Barth	Withdrawn at the hearing
2013-3274	Thomas Barth	Withdrawn at the hearing
2013-3275	Thomas Barth	Withdrawn at the hearing
2013-3276	Thomas Barth	Withdrawn at the hearing

At the hour of 10:52 a.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted application. The Board reconvened in open session at 11:14 a.m. and took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-4750	Momirov Revoc Trust	A.V.Lowered (Board)

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-0403	Dogpatch Partners, LLC	Postponed
2013-0404	Dogpatch Partners, LLC	Postponed
2013-5042	Nukita Investments, LLC	Postponed
2013-5043	Nukita Investments, LLC	Postponed
2013-5044	Nukita Investments, LLC	Postponed
2013-5045	Nukita Investments, LLC	Postponed

There being no further business, the Board, at the hour of 11:15 a.m., recessed to reconvene Wednesday, January 28, 2015, at 1:30 p.m.

Alistair Gibson
Assessment Appeals Board Clerk

A handwritten signature in dark ink, appearing to read "Dawn Duran". The signature is fluid and cursive, with the first name "Dawn" and last name "Duran" clearly distinguishable.

Dawn Duran
Administrator

Approved by the Board on Thursday, February 5, 2015

Angela Calvillo
Clerk of the Board of Supervisors

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 3 for the City and County of San Francisco on Tuesday, January 27, 2015, at 5:40 p.m.

Present: Angela Cheung, Shawn Ridgell and Michael Slattery

Quorum present

Chairperson: Angela Cheung, Presiding

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The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-2310	Rebecca Burns	Submitted
2013-1589	Wayne Lee	Submitted
2013-1732	Denise Jew	Submitted

With the following listed applicant for change in the assessed valuation of property affecting the 2013 corrected assessment roll being present, both parties agreed to have the following case heard by a quorum of the Board, consisting of Chairperson Angela Cheung and Board Member Michael Slattery. The Board quorum then took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-1750	Erik Vereczkey	Submitted

At the hour of 7:29 p.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted applications. The Board reconvened in open session at 7:43 p.m. and took certain action, as specified under this date, on the original of the respective applications:

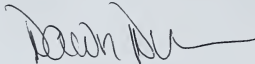
<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-2310	Rebecca Burns	A.V. Lowered (Assessor)
2013-1589	Wayne Lee	A.V. Lowered (Board)
2013-1732	Denise Jew	A.V. Lowered (Board)
2013-1750	Erik Vereczkey	Denied

The following listed applicant for change in the assessed valuation of property affecting the 2012 assessment roll having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-3789	Katherine Miller	Denied; No-Show

There being no further business, the Board, at the hour of 7:45 p.m., recessed to reconvene Monday, February 9, 2015, at 9:30 a.m.

Daniel Suguitan
Assessment Appeals Board Clerk



Dawn Duran
Administrator

Approved by the Board on Monday, February 9, 2015

Angela Calvillo
Clerk of the Board of Supervisors

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, January 28, 2015 at 9:30 a.m.

Present: Diane Robinson, Scott Spertzel and Joseph Tham

Quorum present

Chairperson: Scott Spertzel, Presiding

On the following listed application for change in the assessed valuation of property affecting 2010 Supplemental assessment year being present, the Board heard evidence and testimony from the both parties in support of a Verbal Stipulation Agreement. The Board then took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-0959	Karen Wong	Verbal Stipulation Approved

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-0384	SFOC LLC	Withdrawn
2013-0468	1750 Connecticut LLC	Postponed
2013-0536	Six Thirty-Four Second St LLC	Withdrawn
2013-0588	Birkdale, LLC	Withdrawn
2013-0606	Sutter/Stockton, LLC	Postponed
2013-0626	Nam Investments LP	Withdrawn
2013-0737	45 Lansing Development, LLP	Postponed
2013-0738	Howard/First Property, LLC	Postponed
2013-0741	David Reuter	Withdrawn
2013-0840	Friedman Properties, LP	Postponed

There being no further business, the Board, at the hour of 10:05 a.m., recessed to reconvene Thursday, January 29, 2015, at 9:30 a.m.

Cecilia Rustom
Assessment Appeals Board Clerk



Dawn Duran
Administrator

Approved by the Board on Thursday, February 12, 2015

Angela Calvillo
Clerk of the Board of Supervisors

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Wednesday, January 28, 2015, at 1:30 p.m.

Present: Mervin Conlan, Scott Spertzel and Yosef Tabbazof

Quorum present

Chairperson: Scott Spertzel, Presiding

On the following listed applications for change in the assessed valuation of property affecting various years of the assessment roll, the Board heard evidence and testimony from the both parties in support of a Verbal Stipulation Agreement. The Board then took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2009-5014	Safeway, Inc. #667	Verbal Stipulation Approved
2009-5015	Safeway, Inc. #785	Verbal Stipulation Approved
2009-5018	Safeway, Inc. #985	Verbal Stipulation Approved
2009-5019	Safeway, Inc. #995	Verbal Stipulation Approved
2009-5022	Safeway, Inc. #1507	Verbal Stipulation Approved

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2009-5016	Safeway, Inc. #909	Withdrawn
2009-5017	Safeway, Inc. #964	Withdrawn
2009-5020	Safeway, Inc. #1206	Withdrawn
2009-5021	Safeway, Inc. #1490	Withdrawn
2013-3178	Sunglass Hut Trading	Withdrawn
2013-3208	ISTAR Financial	Postponed
2013-3209	ISTAR Financial	Postponed
2013-3210	ISTAR Financial	Postponed
2013-3211	ISTAR Financial	Postponed

There being no further business, the Board, at the hour of 2:32 p.m., recessed to reconvene Monday, February 2, 2015, at 9:30 a.m.

Cecilia Rustom
Assessment Appeals Board Clerk



Dawn Duran
Administrator

Approved by the Board on Monday, February 2, 2015

Angela Calvillo
Clerk of the Board of Supervisors

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board
Assessment Appeals Board 1 – Administrative Hearing
Room 406, City Hall
Thursday, January 29, 2015
9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2012-0040
APPLICANT:	WEYER, THOMAS
PARCEL NO.:	2136 003C
PARCEL ADDRESS:	2083 16TH AVE,
TOPIC:	Consider Request to Amend Application
CURRENT ASSESSMENT:	\$1,279,869.00
APPLICANT'S OPINION:	\$1,045,000.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2012-0391
APPLICANT:	CHIN, PETER
PARCEL NO.:	0144 009
PARCEL ADDRESS:	0426 - 0430 BROADWAY
TOPIC:	Consider Request to Reinstate Application
CURRENT ASSESSMENT:	\$2,437,282.00
APPLICANT'S OPINION:	\$1,502,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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- 4) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---|
| APPLICATION: | 2012-2074 |
| APPLICANT: | WITT, NESRIN |
| PARCEL NO.: | 4282A038 |
| PARCEL ADDRESS: | 1477 RHODE ISLAND ST, |
| TOPIC: | Consider Request to Reinstate Application |
| CURRENT ASSESSMENT: | \$858,426.00 |
| APPLICANT'S OPINION: | \$750,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 5) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---|
| APPLICATION: | 2012-2582 |
| APPLICANT: | ZAYTSEVA, TATYANA |
| PARCEL NO.: | 0166 067 |
| PARCEL ADDRESS: | 0733 FRONT ST, #604 |
| TOPIC: | Consider Request to Reinstate Application |
| CURRENT ASSESSMENT: | \$1,250,000.00 |
| APPLICANT'S OPINION: | \$950,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 6) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---|
| APPLICATION: | 2012-4840 |
| APPLICANT: | GARFEIN, RUTH |
| PARCEL NO.: | 3765 137 |
| PARCEL ADDRESS: | 0425 1ST ST, #2005 |
| TOPIC: | Consider Request to Reinstate Application |
| CURRENT ASSESSMENT: | \$600,000.00 |
| APPLICANT'S OPINION: | \$499,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 7) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---|
| APPLICATION: | 2012-4891 |
| APPLICANT: | GILBRIDE, CHARLES |
| PARCEL NO.: | 0982 052 |
| PARCEL ADDRESS: | 3045 JACKSON ST, #402 |
| TOPIC: | Consider Request to Reinstate Application |
| CURRENT ASSESSMENT: | \$862,740.00 |
| APPLICANT'S OPINION: | \$682,955.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

8) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1402
APPLICANT: AVALONBAY COMMUNITIES INC.
PARCEL NO.: 8705 006
PARCEL ADDRESS: 0353 - 0383 KING ST,
TOPIC: To Establish Whether or Not Application is a Duplicate Filed Appeal
CURRENT ASSESSMENT: \$154,627,824.00
APPLICANT'S OPINION: \$118,000,000.00
TAXABLE YEAR: 2009
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

9) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2890
APPLICANT: JONES, DAVID
PARCEL NO.: 6533 056
PARCEL ADDRESS: 3722 26TH ST,
TOPIC: Consider Request to Reinstate Application
CURRENT ASSESSMENT: \$620,000.00
APPLICANT'S OPINION: \$545,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

10) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3041
APPLICANT: STURM, JOEL
PARCEL NO.: 2176 007
PARCEL ADDRESS: 2127 41ST AVE,
TOPIC: Consider Request to Accept as Timely Filed
CURRENT ASSESSMENT: \$635,000.00
APPLICANT'S OPINION: \$54,041.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: POSTPONED

11) Hearing, discussion, and possible action involving:

APPLICATION: 2013-5041
APPLICANT: CAPITAL INCOME & GROWTH FUND LLC
PARCEL NO.: 1281 002
PARCEL ADDRESS: 1111 - 1113 COLE ST,
TOPIC: Consider Request to Accept as Timely Filed
CURRENT ASSESSMENT: \$2,552,440.00
APPLICANT'S OPINION: \$1,250,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION: 2013-5051
APPLICANT: SMITH, CHARLENE
PARCEL NO.: 5312 045
PARCEL ADDRESS:
TOPIC: Consider Request to Accept as Timely Filed
CURRENT ASSESSMENT: \$0.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2007
APPEAL TYPE:
ROLL TYPE: SUPPLEMENTAL

13) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0405
APPLICANT: SHUM, CLAYTON
PARCEL NO.: 2837 007
PARCEL ADDRESS: 0365 PACHECO ST,
TOPIC: Consider Request to Accept as Timely Filed
CURRENT ASSESSMENT: \$633,000.00
APPLICANT'S OPINION: \$20,784.00
TAXABLE YEAR: 2004
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

14) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2264
APPLICANT: SHUM, CLAYTON
PARCEL NO.: 2837 008
PARCEL ADDRESS: 0365 PACHECO ST,
TOPIC: Consider Request to Accept as Timely Filed
CURRENT ASSESSMENT: \$317,000.00
APPLICANT'S OPINION: \$10,383.00
TAXABLE YEAR: 2004
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

15) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2382
APPLICANT: LIN, STEVE
PARCEL NO.: 2465A006
PARCEL ADDRESS: 2633 30TH AVE,
TOPIC: Consider Request to Accept as Timely Filed
CURRENT ASSESSMENT: \$550,340.00
APPLICANT'S OPINION: \$370,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

16) Hearing, discussion, and possible action involving:

APPLICATION:	2014-2383
APPLICANT:	LIN, STEVE
PARCEL NO.:	0158 062
PARCEL ADDRESS:	1520 TAYLOR ST, #304
TOPIC:	Consider Request to Accept as Timely Filed
CURRENT ASSESSMENT:	\$469,011.00
APPLICANT'S OPINION:	\$350,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching its decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at sotf@sfgov.org.

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from the Administrator or by printing Chapter 67 of the San Francisco Administrative Code from the Internet, at <http://www.sfgov.org/sunshine/>

Lobbyist Registration and Reporting Requirements

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site www.sfgov.org/ethics.

Disability Access

Assessment appeal hearings are usually held in Room 406 at City Hall, 1 Dr. Carlton B. Goodlett Place, in San Francisco. City Hall is accessible to persons using wheelchairs and other assistive mobility devices. Ramps are available at the Grove, Van Ness and McAllister.

Assistive listening devices are available upon request at the Clerk of the Board's Office, Room 244. To request sign language interpreters, readers, large print agendas or other accommodations, please contact Wilson Ng at (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.

Language Interpreters

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact Peggy Nevin at (415) 554-5184.

AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay Joy Lamug sa (415) 554-7712.

翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the administrative meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Thursday, January 29, 2015 at 9:30 a.m.

Present: Ed Campaña, Richard Lee and Mark Watts

Quorum present

Chairperson: Mark Watts, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll appeared before the Board regarding various administrative issues. The Board heard evidence and testimony from both parties and then took certain action, as specified under this date, on the original of the respective applications:

SF
A 82
#2
1/29/15

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-0040	Thomas Weyer	Approved request to amend application
2012-2074	Nesrin Witt	Approved request to reinstate application; 2-1 vote with Member Lee dissenting
2012-2582	Tatyana Zaytseva	Approved request to reinstate application
2013-1402	AvalonBay Communities	Postponed at Hearing
2013-2890	David Jones	Approved request to reinstate application
2013-3041	Joel Sturm	Accepted as timely filed
2013-5041	Capital Income & Growth	Denied as timely filed; Rejected
2014-0405	Clayton Shum	Denied as timely filed; Rejected
2014-2264	Clayton Shum	Denied as timely filed; Rejected
2014-2382	Steve Lin	Accepted as timely filed; 2-1 vote with Member Lee dissenting
2014-2383	Steve Lin	Accepted as timely filed; 2-1 vote with Member Lee dissenting

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-0391	Peter Chin	Denied; No-Show
2012-4891	Charles Gilbride	Denied; No-Show
2013-5051	Charlene Smith	Denied; No-Show

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The following listed applicant for change in the assessed valuation of property affecting the 2012 assessment roll having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-4840	Ruth Garfein	Withdrawn

There being no further business, the Board, at the hour of 12:08 p.m., recessed to reconvene later that same day, Thursday, January 29, 2015, at 1:30 p.m.



Dawn Duran
Administrator Acting as Clerk

Approved by the Board on Wednesday, February 11, 2015

Angela Calvillo
Clerk of the Board of Supervisors

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Thursday, January 29, 2015 at 1:30 p.m.

Present: Ed Campaña, Richard Lee and Mark Watts

Quorum present

Chairperson: Mark Watts, Presiding

The following listed applicants for change in the assessed valuation of property for various years of penalty assessments being present, the Board took certain action, as specified under this date, on the original of the respective applications:

SF
A83
#3
1/29/15

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-5276	Luciana Gallina	Submitted
2012-5277	Luciana Gallina	Submitted
2012-5278	Luciana Gallina	Submitted
2012-5279	Luciana Gallina	Submitted
2012-5329	Cammisa Page, LLC	Submitted
2012-5330	Cammisa Realty, LLC	Submitted

At the hour of 2:18 p.m. the Board went into closed session to deliberate the above referenced submitted applications. The Board reconvened in open session at 2:33 p.m., and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-5276	Luciana Gallina	Denied
2012-5277	Luciana Gallina	Denied
2012-5278	Luciana Gallina	Denied
2012-5279	Luciana Gallina	Denied
2012-5329	Cammisa Page, LLC	Denied
2012-5330	Cammisa Realty, LLC	Denied

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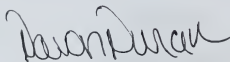
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The following listed applicant for change in the assessed valuation of property for the 2010 penalty assessment having not been present for the hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-5321	Hotel Grand Southern LP	Postponed

There being no further business, the Board, at the hour of 2:36 p.m., recessed to reconvene Friday, January 30, 2015, at 9:30 a.m.



Dawn Duran
Administrator Acting as Clerk

Approved by the Board on Wednesday, February 11, 2015

Angela Calvillo
Clerk of the Board of Supervisors

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Fax: (415) 554-6775
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E-mail: AAB@sfgov.org
www.sfgov.org/aab



ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Friday, January 30, 2015
9:30 AM (ALL DAY)

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2009-1466
APPLICANT:	101 MONTGOMERY STREET CO.
PARCEL NO.:	0288 031
PARCEL ADDRESS:	0101 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$86,004,633.00
APPLICANT'S OPINION:	\$59,012,496.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2009-1467
APPLICANT:	101 MONTGOMERY STREET CO.
PARCEL NO.:	0288 006
PARCEL ADDRESS:	0105 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,523,211.00
APPLICANT'S OPINION:	\$1,000,000.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2009-2823
APPLICANT: SHC ST. FRANCIS, LLC
PARCEL NO.: 0307 001
PARCEL ADDRESS: 0301 - 0345 POWELL ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$368,964,179.00
APPLICANT'S OPINION: \$200,000,000.00
TAXABLE YEAR: 2009
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2009-2824
APPLICANT: SHC ST. FRANCIS, LLC
PARCEL NO.: 0307 013
PARCEL ADDRESS: 0455 POST ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$108,879,940.00
APPLICANT'S OPINION: \$75,000,000.00
TAXABLE YEAR: 2009
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2010-1307
APPLICANT: 101 MONTGOMERY STREET CO.
PARCEL NO.: 0288 006
PARCEL ADDRESS: 0105 MONTGOMERY ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,519,601.00
APPLICANT'S OPINION: \$1,000,000.00
TAXABLE YEAR: 2010
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2010-1309
APPLICANT: 101 MONTGOMERY STREET CO.
PARCEL NO.: 0288 031
PARCEL ADDRESS: 0101 MONTGOMERY ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$85,800,831.00
APPLICANT'S OPINION: \$53,012,496.00
TAXABLE YEAR: 2010
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION: 2010-3439
APPLICANT: SHR ST. FRANCIS LLC
PARCEL NO.: 0307 001
PARCEL ADDRESS: 0301 - 0345 POWELL ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$375,896,440.00
APPLICANT'S OPINION: \$115,000,000.00
TAXABLE YEAR: 2010
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2010-3441
APPLICANT: SHR ST. FRANCIS LLC
PARCEL NO.: 0307 013
PARCEL ADDRESS: 0455 POST ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$108,621,895.00
APPLICANT'S OPINION: \$35,000,000.00
TAXABLE YEAR: 2010
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2011-2224
APPLICANT: 101 MONTGOMERY STREET CO.
PARCEL NO.: 0288 031
PARCEL ADDRESS: 0101 MONTGOMERY ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$86,455,218.00
APPLICANT'S OPINION: \$53,020,898.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2011-2225
APPLICANT: 101 MONTGOMERY STREET CO.
PARCEL NO.: 0288 006
PARCEL ADDRESS: 0105 MONTGOMERY ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,531,042.00
APPLICANT'S OPINION: \$1,000,000.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION: 2011-3230
APPLICANT: SHR ST. FRANCIS LLC
PARCEL NO.: 0307 001
PARCEL ADDRESS: 0301 - 0345 POWELL ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$361,131,605.00
APPLICANT'S OPINION: \$170,000,000.00
TAXABLE YEAR: 2011
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2011-3231
APPLICANT: SHR ST. FRANCIS LLC
PARCEL NO.: 0307 013
PARCEL ADDRESS: 0455 POST ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$105,333,157.00
APPLICANT'S OPINION: \$30,000,000.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2011-3848
APPLICANT: GAP, INC. (LESSEE)
PARCEL NO.: 3769 002A
PARCEL ADDRESS: 0001 HARRISON ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$56,500,110.00
APPLICANT'S OPINION: \$30,094,603.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2012-1239
APPLICANT: SHR ST FRANCIS LLC
PARCEL NO.: 0307 001
PARCEL ADDRESS: 0301 - 0345 POWELL ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$367,001,891.00
APPLICANT'S OPINION: \$227,682,429.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

16) Hearing, discussion, and possible action involving:

APPLICATION: 2012-1240
APPLICANT: SHR ST FRANCIS LLC
PARCEL NO.: 0307 013
PARCEL ADDRESS: 0455 POST ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$107,439,819.00
APPLICANT'S OPINION: \$50,000,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3370
APPLICANT: GAP, INC. (LESSEE)
PARCEL NO.: 3769 002A
PARCEL ADDRESS: 0001 HARRISON ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$57,101,422.00
APPLICANT'S OPINION: \$30,137,805.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Friday, January 30, 2015 at 9:40 a.m.

Present: Ed Campaña, Scott Spertzel and Joseph Tham

Quorum present

Chairperson: Scott Spertzel, Presiding

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2009-2823	SHC St. Francis, LLC	Verbal Stipulation Approved
2009-2824	SHC St. Francis, LLC	Verbal Stipulation Approved
2010-3439	SHR St. Francis, LLC	Verbal Stipulation Approved
2010-3441	SHR St. Francis, LLC	Verbal Stipulation Approved
2011-3230	SHR St. Francis, LLC	Verbal Stipulation Approved
2011-3231	SHR St. Francis, LLC	Verbal Stipulation Approved

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2009-1466	101 Montgomery Street Co.	Withdrawn
2009-1467	101 Montgomery Street Co.	Withdrawn
2010-1307	101 Montgomery Street Co.	Withdrawn
2010-1309	101 Montgomery Street Co.	Withdrawn
2011-2224	101 Montgomery Street Co.	Withdrawn
2011-2225	101 Montgomery Street Co.	Withdrawn
2011-3848	Gap, Inc. (Lessee)	Postponed
2012-1239	SHR St. Francis, LLC	Withdrawn
2012-1240	SHR St. Francis, LLC	Withdrawn
2012-3370	Gap, Inc. (Lessee)	Postponed

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There being no further business, the Board, at the hour of 11:12 a.m., recessed to reconvene Tuesday, February 3, 2015 at 9:30 a.m.

Alistair Gibson
Assessment Appeals Board Clerk

A handwritten signature in black ink, appearing to read "Dawn Duran", with a long horizontal flourish extending to the right.

Dawn Duran
Administrator

Approved by the Board on Thursday, February 12, 2015

Angela Calvillo
Clerk of the Board of Supervisors

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org
www.sfgov.org/aab



ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing
Room 406, City Hall
Monday, February 02, 2015
9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2012-3144
APPLICANT:	1266 9TH, LLC
PARCEL NO.:	1742 043
PARCEL ADDRESS:	1266 - 1270 09TH AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,479,989.00
APPLICANT'S OPINION:	\$2,500,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2012-3313
APPLICANT:	GHIEMMETTI, JAMES
PARCEL NO.:	0968 005
PARCEL ADDRESS:	3736 JACKSON ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,129,948.00
APPLICANT'S OPINION:	\$5,000,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED

JAN 28 2015

Assessment Appeals Board

- 4) Hearing, discussion, and possible action involving:
- | | |
|----------------------|----------------------|
| APPLICATION: | 2012-4228 |
| APPLICANT: | LUCERO LLC |
| PARCEL NO.: | 3617 025 |
| PARCEL ADDRESS: | 3382 - 3384 22ND ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,013,327.00 |
| APPLICANT'S OPINION: | \$750,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 5) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-----------------------|
| APPLICATION: | 2013-1324 |
| APPLICANT: | BIGELOW HOLDINGS, LLC |
| PARCEL NO.: | 5237 033 |
| PARCEL ADDRESS: | 1275 EVANS AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$2,703,991.00 |
| APPLICANT'S OPINION: | \$1,757,594.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 6) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-------------------|
| APPLICATION: | 2013-1326 |
| APPLICANT: | SOMAR PROPERTIES |
| PARCEL NO.: | 5230 011 |
| PARCEL ADDRESS: | 2142 JERROLD AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$3,450,971.00 |
| APPLICANT'S OPINION: | \$2,243,130.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 7) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------------|
| APPLICATION: | 2013-2331 |
| APPLICANT: | NOE VALLEY VENTURE LLC |
| PARCEL NO.: | 2831 010 |
| PARCEL ADDRESS: | 4136 24TH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$2,348,797.00 |
| APPLICANT'S OPINION: | \$776,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

- 8) Hearing, discussion, and possible action involving:
- | | |
|----------------------|----------------------|
| APPLICATION: | 2013-2490 |
| APPLICANT: | LUCERO LLC |
| PARCEL NO.: | 3617 025 |
| PARCEL ADDRESS: | 3382 - 3384 22ND ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,033,593.00 |
| APPLICANT'S OPINION: | \$750,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 9) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-------------------|
| APPLICATION: | 2014-1172 |
| APPLICANT: | SOMAR PROPERTIES |
| PARCEL NO.: | 5230 011 |
| PARCEL ADDRESS: | 2142 JERROLD AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$3,466,637.00 |
| APPLICANT'S OPINION: | \$2,243,130.00 |
| TAXABLE YEAR: | 2014 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 10) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-----------------------|
| APPLICATION: | 2014-1173 |
| APPLICANT: | BIGELOW HOLDINGS, LLC |
| PARCEL NO.: | 5237 033 |
| PARCEL ADDRESS: | 1275 EVANS AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$2,716,266.00 |
| APPLICANT'S OPINION: | \$1,757,594.00 |
| TAXABLE YEAR: | 2014 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 11) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-------------------------|
| APPLICATION: | 2014-1176 |
| APPLICANT: | HSU, ARTHUR |
| PARCEL NO.: | 1435 043 |
| PARCEL ADDRESS: | 0203 - 0211 CLEMENT ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,683,876.00 |
| APPLICANT'S OPINION: | \$1,089,573.00 |
| TAXABLE YEAR: | 2014 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

12) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1179
APPLICANT: 2741 VALLEJO LLC
PARCEL NO.: 0959 020
PARCEL ADDRESS: 2741 VALLEJO ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,616,311.00
APPLICANT'S OPINION: \$4,281,165.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

13) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1356
APPLICANT: 1266 9TH, LLC
PARCEL NO.: 1742 043
PARCEL ADDRESS: 1266 - 1270 09TH AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,000,708.00
APPLICANT'S OPINION: \$3,500,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

14) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1501
APPLICANT: GHIEMMETTI, JAMES
PARCEL NO.: 0968 005
PARCEL ADDRESS: 3736 JACKSON ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$7,305,451.00
APPLICANT'S OPINION: \$4,850,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Monday, February 2, 2015, at 9:35 a.m.

Present: Mervin Conlan, Joyce Lewis, and Yosef Tahbazof

Quorum present

Chairperson: Yosef Tahbazof, Presiding

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The following listed applicant for change in the assessed valuation of property affecting the 2014 assessment roll year having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-1501	James Ghielmetti	Denied-No Show

The following listed applicants for change in the assessed valuation of property affecting the assessment roll for various years having not been present for hearing as scheduled, the Board took action at a previous meeting on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-3144	1266 9 th , LLC	Withdrawn
2012-3313	James Ghielmetti	Withdrawn
2012-4228	Lucero LLC	Withdrawn
2013-1324	Bigelow Holdings, LLC	Withdrawn
2013-1326	Somar Properties	Withdrawn
2013-2331	Noe Valley Venture LLC	Withdrawn
2013-2490	Lucero LLC	Postponed
2014-1172	Somar Properties	Withdrawn
2014-1173	Bigelow Holdings, LLC	Withdrawn
2014-1176	Arthur Hsu	Withdrawn
2014-1179	2741 Vallejo LLC	Withdrawn
2014-1356	1266 9th, LLC	Withdrawn

There being no further business, the Board, at the hour of 9:57 a.m., recessed to reconvene Monday, February 2, 2015 at 1:30 p.m.

Cecilia Rustom
Assessment Appeals Board Clerk


Dawn Duran
Administrator

Approved by the Board on Monday, February 2, 2015

Angela Calvillo
Clerk of the Board of Supervisors

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org
www.sfgov.org/aab



ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing
Room 406, City Hall
Monday, February 02, 2015
1:30 PM

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1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION: 2012-0392
APPLICANT: WONG, WANG
PARCEL NO.: 6968 012
PARCEL ADDRESS: 5016 MISSION ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$723,506.00
APPLICANT'S OPINION: \$500,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

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3) Hearing, discussion, and possible action involving:

APPLICATION: 2012-0661
APPLICANT: LUO, FLORA
PARCEL NO.: 6048 002
PARCEL ADDRESS: 2724 - 2726 SAN BRUNO AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,392,908.00
APPLICANT'S OPINION: \$800,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

DATE POSTED
JAN 28 2015

Assessment Appeals Board

- 4) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------|
| APPLICATION: | 2012-2973 |
| APPLICANT: | BERINGER, ALEX |
| PARCEL NO.: | 2661 012 |
| PARCEL ADDRESS: | 1367 CLAYTON ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$2,447,991.00 |
| APPLICANT'S OPINION: | \$1,893,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 5) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-----------------------|
| APPLICATION: | 2013-2281 |
| APPLICANT: | KAMDAR, SUHANI |
| PARCEL NO.: | 3728 057 |
| PARCEL ADDRESS: | 0743 - 0745 MINNA ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,758,610.00 |
| APPLICANT'S OPINION: | \$1,065,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 6) Hearing, discussion, and possible action involving:
- | | |
|----------------------|----------------------------|
| APPLICATION: | 2013-2793 |
| APPLICANT: | LUO, FLORA |
| PARCEL NO.: | 6048 002 |
| PARCEL ADDRESS: | 2724 - 2726 SAN BRUNO AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,420,766.00 |
| APPLICANT'S OPINION: | \$1,000,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 7) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---|
| APPLICATION: | 2013-2892 |
| APPLICANT: | LEON, JOEL |
| PARCEL NO.: | 2093 029 |
| PARCEL ADDRESS: | 1987 41ST AVE, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$750,000.00 |
| APPLICANT'S OPINION: | \$680,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

8) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0040
APPLICANT: SCANNELL, JOHN
PARCEL NO.: 2440 039
PARCEL ADDRESS: 2562 40TH AVE,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$660,000.00
APPLICANT'S OPINION: \$600,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0117
APPLICANT: SHAYN, ILYA
PARCEL NO.: 1796 004
PARCEL ADDRESS: 1325 - 1327 41ST AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,449,224.00
APPLICANT'S OPINION: \$1,100,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Monday, February 2, 2015 at 1:40 p.m.

Present: Ed Campaña, Mervin Conlan and Joyce Lewis

Quorum present

Chairperson: Ed Campaña, Presiding

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The following listed applicants for change in the assessed valuation of property affecting various assessment rolls being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-2973	Alex Beringer	Submitted
2013-2281	Suhani Kamdar	Submitted
2014-0117	Ilya Shayn	Submitted

At the hour of 3:03 p.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted applications. The Board reconvened in open session at 3:16 p.m. and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-2973	Alex Beringer	A.V.Lowered (Board)
2013-2281	Suhani Kamdar	A.V.Lowered (Board)
2014-0117	Ilya Shayn	A.V.Lowered (Board)

The following listed applicant for change in the assessed valuation of property affecting the 2012 assessment roll year having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-2892	Joel Leon	Denied-No Show

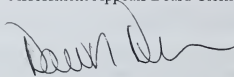
The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-0392	Wang Wong	Postponed
2012-0661	Flora Luo	Withdrawn
2013-2793	Flora Luo	Withdrawn
2014-0040	John Scannell	Postponed

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There being no further business, the Board, at the hour of 3:20 p.m., recessed to reconvene Wednesday, February 4, 2015, at 1:30 p.m.

Cecilia Rustom
Assessment Appeals Board Clerk

A handwritten signature in black ink, appearing to read 'Dawn Duran', with a long horizontal flourish extending to the right.

Dawn Duran
Administrator

Approved by the Board on Tuesday, February 10, 2015

Angela Calvillo
Clerk of the Board of Supervisors

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org
www.sfgov.org/aab



ASSESSMENT APPEALS BOARD

City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing

Room 406, City Hall

Tuesday, February 03, 2015

9:30 AM (ALL DAY)

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1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2011-4850
APPLICANT:	TRS FUND IV/55 FRANCISCO LLC/KBS REIT
PARCEL NO.:	0056 007
PARCEL ADDRESS:	1789 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$14,933,306.00
APPLICANT'S OPINION:	\$7,400,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2011-4853
APPLICANT:	TRS FUND IV/55 FRANCISCO LLC/KBS REIT
PARCEL NO.:	0056 008
PARCEL ADDRESS:	1789 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$29,866,615.00
APPLICANT'S OPINION:	\$15,000,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2461
APPLICANT: TRANSAMERICA PYRAMID PROPERTIES, LLC
PARCEL NO.: 0207 032
PARCEL ADDRESS: 0600 MONTGOMERY ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$228,213,518.00
APPLICANT'S OPINION: \$190,000,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0619
APPLICANT: PONTE GADEA CALIFORNIA, LLC
PARCEL NO.: 0327 026
PARCEL ADDRESS: 0150 POWELL ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$66,911,884.00
APPLICANT'S OPINION: \$39,200,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0941
APPLICANT: TR 55 FRANCISCO LLC
PARCEL NO.: 0056 008
PARCEL ADDRESS: 1789 MONTGOMERY ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$42,248,293.00
APPLICANT'S OPINION: \$21,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

7) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0943
APPLICANT: TR 55 FRANCISCO LLC
PARCEL NO.: 0056 007
PARCEL ADDRESS: 1789 MONTGOMERY ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$17,856,176.00
APPLICANT'S OPINION: \$9,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

8) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1140
APPLICANT: BARNEY'S, INC
PARCEL NO.: 0328 003
PARCEL ADDRESS: 0048 STOCKTON ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$21,553,451.00
APPLICANT'S OPINION: \$15,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1141
APPLICANT: BARNEY'S, INC
PARCEL NO.: 0328 004
PARCEL ADDRESS: 0048 STOCKTON ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$49,268,563.00
APPLICANT'S OPINION: \$35,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

10) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1170
APPLICANT: TRANSAMERICA REALTY INVESTMENT PROP.
PARCEL NO.: 0207 032
PARCEL ADDRESS: 0600 MONTGOMERY ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$232,777,787.00
APPLICANT'S OPINION: \$200,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

11) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2795
APPLICANT: CHARLES SCHWAB & CO., INC.
PARCEL NO.: 2013212737
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$68,862,512.00
APPLICANT'S OPINION: \$34,431,256.00
TAXABLE YEAR: 2013
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

12) Hearing, discussion, and possible action involving:

APPLICATION:	2013-2796
APPLICANT:	CHARLES SCHWAB & CO., INC.
PARCEL NO.:	2013213469
PARCEL ADDRESS:	
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$21,246,075.00
APPLICANT'S OPINION:	\$10,623,038.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at sotf@sfgov.org.

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Lobbyist Registration and Reporting Requirements

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Disability Access

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翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing
Room 406, City Hall
Wednesday, February 04, 2015
1:30 PM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2009-3189
APPLICANT:	TPG CAPITAL, LP
PARCEL NO.:	2009210139
PARCEL ADDRESS:	
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$3,262,783.00
APPLICANT'S OPINION:	\$1,625,000.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2009-3464
APPLICANT:	TPG CAPITAL, LP
PARCEL NO.:	2009207001
PARCEL ADDRESS:	
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$12,342,600.00
APPLICANT'S OPINION:	\$6,100,000.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2010-3300
APPLICANT: TPG CAPITAL, LP
PARCEL NO.: 2010206110
PARCEL ADDRESS: 0345 CALIFORNIA ST, #3300
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$14,498,922.00
APPLICANT'S OPINION: \$7,200,000.00
TAXABLE YEAR: 2010
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2011-4624
APPLICANT: TPG CAPITAL, LP
PARCEL NO.: 2011207025
PARCEL ADDRESS: 0345 CALIFORNIA ST, #3300
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$14,387,826.00
APPLICANT'S OPINION: \$7,100,000.00
TAXABLE YEAR: 2011
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3389
APPLICANT: TPG CAPITAL, LP
PARCEL NO.: 2012204748
PARCEL ADDRESS: 0345 CALIFORNIA ST, #3300
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$15,066,142.00
APPLICANT'S OPINION: \$7,500,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3055
APPLICANT: GREE INTERNATIONAL INC
PARCEL NO.: 2013990074
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$11,070,828.00
APPLICANT'S OPINION: \$5,560,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Personal Property
ROLL TYPE: ROLL CORRECTION
STATUS: POSTPONED

8) Hearing, discussion, and possible action involving:
APPLICATION: 2013-3354
APPLICANT: BEAUTIFUL, LLC
PARCEL NO.: 2013901532
PARCEL ADDRESS: ,
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$752,774.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2010
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

9) Hearing, discussion, and possible action involving:
APPLICATION: 2013-3355
APPLICANT: BEAUTIFUL, LLC
PARCEL NO.: 2013901531
PARCEL ADDRESS: ,
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$712,884.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2011
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

10) Hearing, discussion, and possible action involving:
APPLICATION: 2013-3356
APPLICANT: BEAUTIFUL, LLC
PARCEL NO.: 2013901546
PARCEL ADDRESS: ,
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$915,488.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2012
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

11) Hearing, discussion, and possible action involving:
APPLICATION: 2013-3357
APPLICANT: BEAUTIFUL, LLC
PARCEL NO.: 2013990180
PARCEL ADDRESS: ,
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$878,597.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2013
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

12) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4491
APPLICANT: AMBER INDIA CORP.
PARCEL NO.: 2014900171
PARCEL ADDRESS:
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$1,762,440.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2010
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4492
APPLICANT: AMBER INDIA CORP.
PARCEL NO.: 2014900170
PARCEL ADDRESS:
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$1,757,514.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2011
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4493
APPLICANT: AMBER INDIA CORP.
PARCEL NO.: 2014900169
PARCEL ADDRESS:
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$1,734,413.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2012
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

15) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4494
APPLICANT: AMBER INDIA CORP.
PARCEL NO.: 2014900168
PARCEL ADDRESS:
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$1,669,671.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2013
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing
Room 406, City Hall
Thursday, February 5, 2015
9:30 AM

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1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2008-2340
APPLICANT:	DELTA DENTAL PLAN OF CALIFORNIA
PARCEL NO.:	2009900286
PARCEL ADDRESS:	,
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$234,652.00
APPLICANT'S OPINION:	\$2.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

3) Hearing, discussion, and possible action involving:

APPLICATION:	2008-2341
APPLICANT:	DELTA DENTAL PLAN OF CALIFORNIA
PARCEL NO.:	2009900285
PARCEL ADDRESS:	,
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$349,334.00
APPLICANT'S OPINION:	\$2.00
TAXABLE YEAR:	2006
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

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- 4) Hearing, discussion, and possible action involving:
- | | |
|----------------------|----------------------------------|
| APPLICATION: | 2008-2342 |
| APPLICANT: | DELTA DENTAL PLAN OF CALIFORNIA |
| PARCEL NO.: | 2009900315 |
| PARCEL ADDRESS: | , |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | \$254,687.00 |
| APPLICANT'S OPINION: | \$1.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
- 5) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---------------------------------|
| APPLICATION: | 2009-3454 |
| APPLICANT: | DELTA DENTAL PLAN OF CALIFORNIA |
| PARCEL NO.: | 2009200759 |
| PARCEL ADDRESS: | , |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$16,670,792.00 |
| APPLICANT'S OPINION: | \$8,250,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
- 6) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---------------------------------|
| APPLICATION: | 2010-4532 |
| APPLICANT: | DELTA DENTAL PLAN OF CALIFORNIA |
| PARCEL NO.: | 2010200705 |
| PARCEL ADDRESS: | 0100 01ST ST, #1200 |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$15,861,851.00 |
| APPLICANT'S OPINION: | \$7,860,000.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 7) Hearing, discussion, and possible action involving:
- | | |
|----------------------|----------------------------------|
| APPLICATION: | 2010-4537 |
| APPLICANT: | UNIVISION TELEVISION GROUP, INC. |
| PARCEL NO.: | 2010200919 |
| PARCEL ADDRESS: | 0050 FREMONT ST, #4100 |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$6,431,162.00 |
| APPLICANT'S OPINION: | \$3,100,000.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

8) Hearing, discussion, and possible action involving:

APPLICATION: 2010-4538
APPLICANT: UNIVISION TELEVISION GROUP, INC.
PARCEL NO.: 2010204380
PARCEL ADDRESS: 0050 FREMONT ST, #4100
TOPIC:
CURRENT ASSESSMENT: \$2,085,080.00
APPLICANT'S OPINION: \$1,040,000.00
TAXABLE YEAR: 2010
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2010-5541
APPLICANT: GUIDO & PIERINA GIOSSO FAMILY LP
PARCEL NO.: 7113 003
PARCEL ADDRESS: 0245 - 0247 PLYMOUTH AVE,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$655,000.00
APPLICANT'S OPINION: \$430,000.00
TAXABLE YEAR: 2005
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

10) Hearing, discussion, and possible action involving:

APPLICATION: 2011-4613
APPLICANT: DELTA DENTAL PLAN OF CALIFORNIA
PARCEL NO.: 2011201037
PARCEL ADDRESS: 0100 01ST ST, #1200
TOPIC: Classification of Property is Incorrect
CURRENT ASSESSMENT: \$14,302,281.00
APPLICANT'S OPINION: \$7,200,000.00
TAXABLE YEAR: 2011
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

11) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3383
APPLICANT: DELTA DENTAL PLAN OF CALIFORNIA
PARCEL NO.: 2012200690
PARCEL ADDRESS: 0100 01ST ST, #1200
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$12,117,687.00
APPLICANT'S OPINION: \$6,000,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

12) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2831
APPLICANT: DELTA DENTAL
PARCEL NO.: 2013210649
PARCEL ADDRESS:
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$12,079,001.00
APPLICANT'S OPINION: \$5,300,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3212
APPLICANT: CHUNG, ALLEN
PARCEL NO.: 0497 007A
PARCEL ADDRESS: 1580 LOMBARD ST,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$2,908,920.00
APPLICANT'S OPINION: \$295,000.00
TAXABLE YEAR: 2010
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: WITHDRAWN

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3213
APPLICANT: CHUNG, ALLEN
PARCEL NO.: 0497 007A
PARCEL ADDRESS: 1580 LOMBARD ST,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$3,150,143.00
APPLICANT'S OPINION: \$295,000.00
TAXABLE YEAR: 2010
APPEAL TYPE: Real Property
ROLL TYPE: 2ND SUPPLEMENTAL
STATUS: WITHDRAWN

15) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1182
APPLICANT: DELTA DENTAL
PARCEL NO.: 2014220615
PARCEL ADDRESS: 0100 01ST ST, #1200
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$10,908,178.00
APPLICANT'S OPINION: \$5,400,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay Joy Lamug sa (415) 554-7712.

翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Thursday, February 5, 2015, at 9:33 a.m.

Present: Mervin Conlan, Louisa Mendoza and Yosef Tahbazof

GOVERNMENT
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Quorum present

FEB 11 2015

Chairperson: Louisa Mendoza, Presiding

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On the following listed applications for change in the assessed valuation of property affecting various years of the assessment roll, the Board heard evidence and testimony from the Assessor in support of a Written Stipulation Agreement. The Board then took certain action, as specified under this date, on the original of the respective applications:

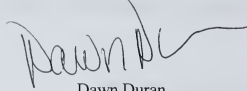
<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2008-2340	Delta Dental Plan of California	Written Stipulation Approved
2008-2341	Delta Dental Plan of California	Written Stipulation Approved
2008-2342	Delta Dental Plan of California	Written Stipulation Approved
2009-3454	Delta Dental Plan of California	Written Stipulation Approved

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2010-4532	Delta Dental Plan of California	Postponed
2010-4537	Univision Television Group, Inc	Withdrawn
2010-4538	Univision Television Group, Inc	Withdrawn
2010-5541	Guido & Pierina Giosso Family	Postponed
2011-4613	Delta Dental Plan of California	Postponed
2012-3383	Delta Dental Plan of California	Postponed
2013-2831	Delta Dental	Postponed
2013-3212	Allen Chung	Withdrawn
2013-3213	Allen Chung	Withdrawn
2014-1182	Delta Dental	Postponed

There being no further business, the Board, at the hour of 10:07 a.m., recessed to reconvene Monday, February 9, 2015, at 1:30 p.m.

Cecilia Rustom
Assessment Appeals Board Clerk

A handwritten signature in black ink, appearing to read "Dawn Duran", with a long horizontal flourish extending to the right.

Dawn Duran
Administrator

Approved by the Board on Monday, February 9, 2015

Angela Calvillo
Clerk of the Board of Supervisors

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 3 Hearing
Room 406, City Hall
Monday, February 9, 2015
9:30 AM

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- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1557
APPLICANT:	BANATAO, DIOSDADO
PARCEL NO.:	0960 003
PARCEL ADDRESS:	2630 DIVISADERO ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,551,686.00
APPLICANT'S OPINION:	\$3,900,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1564
APPLICANT:	SWEET FAMILY 2004 TRUST
PARCEL NO.:	6909 014
PARCEL ADDRESS:	0100 MONCADA WAY,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,528,000.00
APPLICANT'S OPINION:	\$1,250,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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Assessment Appeals Board

- 4) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---------------------|
| APPLICATION: | 2013-1638 |
| APPLICANT: | LEE LIVING TRUST |
| PARCEL NO.: | 3768 244 |
| PARCEL ADDRESS: | 0403 MAIN ST, #608N |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$367,200.00 |
| APPLICANT'S OPINION: | \$200,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 5) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------|
| APPLICATION: | 2013-1748 |
| APPLICANT: | HEYE, KELLEY |
| PARCEL NO.: | 0504 003A |
| PARCEL ADDRESS: | 2926 GOUGH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,568,621.00 |
| APPLICANT'S OPINION: | \$440,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 6) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---------------------|
| APPLICATION: | 2013-1890 |
| APPLICANT: | SIRIYARN, CHAIWATT |
| PARCEL NO.: | 1772 004 |
| PARCEL ADDRESS: | 1327-1329 17TH AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$2,293,325.00 |
| APPLICANT'S OPINION: | \$1,850,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 7) Hearing, discussion, and possible action involving:
- | | |
|----------------------|----------------------|
| APPLICATION: | 2013-2219 |
| APPLICANT: | QURESHI, WAQAR |
| PARCEL NO.: | 0529 039 |
| PARCEL ADDRESS: | 1755 FILBERT ST, #1T |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,330,038.00 |
| APPLICANT'S OPINION: | \$250,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

- 8) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--------------------|
| APPLICATION: | 2013-2537 |
| APPLICANT: | EVILSIZOR, JOHN |
| PARCEL NO.: | 1088 005 |
| PARCEL ADDRESS: | 0145-0147 COOK ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,496,330.00 |
| APPLICANT'S OPINION: | \$1,000,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 9) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---------------------|
| APPLICATION: | 2013-2672 |
| APPLICANT: | ESCALONA, MARIETTA |
| PARCEL NO.: | 1679 008A |
| PARCEL ADDRESS: | 0875-0877 36TH AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,317,562.00 |
| APPLICANT'S OPINION: | \$1,000,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 10) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---------------------|
| APPLICATION: | 2013-2789 |
| APPLICANT: | BESSOLO, RANDY |
| PARCEL NO.: | 3011 033 |
| PARCEL ADDRESS: | 0155 SAN PABLO AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,750,000.00 |
| APPLICANT'S OPINION: | \$1,500,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing
Room 406, City Hall
Monday, February 9, 2015
1:30 PM

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- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2013-0989
APPLICANT:	WONG, ROGER
PARCEL NO.:	3596 097
PARCEL ADDRESS:	0827 VALENCIA ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,635,093.00
APPLICANT'S OPINION:	\$1,064,100.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2013-0999
APPLICANT:	GOLDEN AGE INVESTMENTS
PARCEL NO.:	1063 019
PARCEL ADDRESS:	3400-3420 GEARY BLVD,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,811,090.00
APPLICANT'S OPINION:	\$2,887,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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Assessment Appeals Board

- 4) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------------------------|
| APPLICATION: | 2013-1173 |
| APPLICANT: | IVY, JERRY SEPARATE PROP REV TRUST |
| PARCEL NO.: | 4295 003 |
| PARCEL ADDRESS: | 0901- 0971 25TH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,820,491.00 |
| APPLICANT'S OPINION: | \$1,184,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 5) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------------------------|
| APPLICATION: | 2013-1765 |
| APPLICANT: | IVY, JERRY SEPARATE PROP REV TRUST |
| PARCEL NO.: | 4294 003 |
| PARCEL ADDRESS: | 1001-1061 25TH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,769,223.00 |
| APPLICANT'S OPINION: | \$1,062,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 6) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---|
| APPLICATION: | 2014-0033 |
| APPLICANT: | EDGEHILL PROPERTIES, LLC |
| PARCEL NO.: | 2933 006 |
| PARCEL ADDRESS: | 0000 V, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$532,250.00 |
| APPLICANT'S OPINION: | \$123,333.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | WITHDRAWN |
- 7) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---|
| APPLICATION: | 2014-0034 |
| APPLICANT: | EDGEHILL PROPERTIES, LLC |
| PARCEL NO.: | 2933 005 |
| PARCEL ADDRESS: | 0000 V, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$523,800.00 |
| APPLICANT'S OPINION: | \$123,333.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | WITHDRAWN |

8) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0035
APPLICANT:	EDGEHILL PROPERTIES, LLC
PARCEL NO.:	2933 007
PARCEL ADDRESS:	0127V EDGEHILL WAY,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$477,250.00
APPLICANT'S OPINION:	\$123,333.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0100
APPLICANT:	SHAYN, ILYA
PARCEL NO.:	1881 027
PARCEL ADDRESS:	1584 36TH AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,260,000.00
APPLICANT'S OPINION:	\$949,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0123
APPLICANT:	MURATORE PROPERTIES, INC.
PARCEL NO.:	5423A014
PARCEL ADDRESS:	2525 PHELPS ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,991,039.00
APPLICANT'S OPINION:	\$1,900,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0125
APPLICANT:	WILLIAMS, JOHN
PARCEL NO.:	1761 033
PARCEL ADDRESS:	1318-1322 07TH AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,593,431.00
APPLICANT'S OPINION:	\$1,900,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0580
APPLICANT: GOLDEN AGE INVESTMENTS
PARCEL NO.: 1063 019
PARCEL ADDRESS: 3400-3420 GEARY BLVD,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,832,931.00
APPLICANT'S OPINION: \$2,900,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

13) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1325
APPLICANT: IVY, JERRY SEPARATE PROP REV TRUST
PARCEL NO.: 4294 003
PARCEL ADDRESS: 1001-1061 25TH ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,777,254.00
APPLICANT'S OPINION: \$1,066,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

14) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1326
APPLICANT: IVY, JERRY SEPARATE PROP REV TRUST
PARCEL NO.: 4295 003
PARCEL ADDRESS: 0901-0971 25TH ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,828,755.00
APPLICANT'S OPINION: \$1,097,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

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Disability Access

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Language Interpreters

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AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay Joy Lamug sa (415) 554-7712.

翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Monday, February 9, 2015 at 1:31 p.m.

Present: Mervin Conlan, John Lee and Yosef Tahbazof

GOVERNMENT
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Quorum present

FEB 11 2015

Chairperson: John Lee, Presiding

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The following listed applicants for change in the assessed valuation of property affecting the 2014 assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0100	Ilya Shayn	Submitted
2014-0125	John Williams	Submitted

At the hour of 2:15 p.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted applications. The Board reconvened in open session at 2:22 p.m. and took certain action, as specified under this date, on the original of the respective applications:

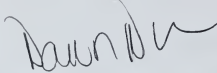
<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0100	Ilya Shayn	A. V. Lowered (Assessor)
2014-0125	John Williams	A. V. Lowered (Assessor)

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-0989	Roger Wong	Withdrawn
2013-0999	Golden Age Investments	Withdrawn
2013-1173	Ivy Jerry Separate Prop Rev Tr	Withdrawn
2013-1765	Ivy Jerry Separate Prop Rev Tr	Withdrawn
2014-0033	Edgehill Properties, LLC	Withdrawn
2014-0034	Edgehill Properties, LLC	Withdrawn
2014-0035	Edgehill Properties, LLC	Withdrawn
2014-0123	Muratore Properties, Inc.	Withdrawn
2014-0580	Golden Age Investments	Withdrawn
2014-1325	Ivy Jerry Separate Prop Rev Tr	Withdrawn
2014-1326	Ivy Jerry Separate Prop Rev Tr	Withdrawn

There being no further business, the Board, at the hour of 2:27 p.m., recessed to reconvene Tuesday, February 10, 2015, at 9:30 a.m.

Cecilia Rustom
Assessment Appeals Board Clerk

A handwritten signature in black ink, appearing to read 'Dawn Duran', with a stylized flourish at the end.

Dawn Duran
Administrator

Approved by the Board on Tuesday, February 10, 2015

Angela Calvillo
Clerk of the Board of Supervisors

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing
Room 406, City Hall
Tuesday, February 10, 2015
9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3056
APPLICANT: 301 MISSION RESTAURANT HOLDING CO., LLC
PARCEL NO.: 2013901416
PARCEL ADDRESS:
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$1,344,595.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2010
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3057
APPLICANT: 301 MISSION RESTAURANT HOLDING CO., LLC
PARCEL NO.: 2013901415
PARCEL ADDRESS:
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$1,365,172.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2011
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

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Assessment Appeals Board

- 4) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---|
| APPLICATION: | 2013-3058 |
| APPLICANT: | 301 MISSION RESTAURANT HOLDING CO., LLC |
| PARCEL NO.: | 2013901414 |
| PARCEL ADDRESS: | |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | \$1,337,595.00 |
| APPLICANT'S OPINION: | \$0.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
- 5) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---|
| APPLICATION: | 2013-3059 |
| APPLICANT: | 301 MISSION RESTAURANT HOLDING CO., LLC |
| PARCEL NO.: | 2013990134 |
| PARCEL ADDRESS: | |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | \$1,307,010.00 |
| APPLICANT'S OPINION: | \$0.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
- 6) Hearing, discussion, and possible action involving:
- | | |
|----------------------|----------------------------------|
| APPLICATION: | 2013-3204 |
| APPLICANT: | TEXTAINER EQUIPMENT MGMT US LTD |
| PARCEL NO.: | 2013901422 |
| PARCEL ADDRESS: | |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | \$38,242.00 |
| APPLICANT'S OPINION: | \$1,594.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |
- 7) Hearing, discussion, and possible action involving:
- | | |
|----------------------|----------------------------------|
| APPLICATION: | 2013-3205 |
| APPLICANT: | TEXTAINER EQUIPMENT MGMT US LTD |
| PARCEL NO.: | 2013901421 |
| PARCEL ADDRESS: | |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | \$27,966.00 |
| APPLICANT'S OPINION: | \$1,596.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

- 8) Hearing, discussion, and possible action involving:
- | | |
|----------------------|----------------------------------|
| APPLICATION: | 2013-3206 |
| APPLICANT: | TEXTAINER EQUIPMENT MGMT US LTD |
| PARCEL NO.: | 2013901420 |
| PARCEL ADDRESS: | |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | \$83,540.00 |
| APPLICANT'S OPINION: | \$66,787.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |
- 9) Hearing, discussion, and possible action involving:
- | | |
|----------------------|----------------------------------|
| APPLICATION: | 2013-3207 |
| APPLICANT: | TEXTAINER EQUIPMENT MGMT US LTD |
| PARCEL NO.: | 2013990137 |
| PARCEL ADDRESS: | |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | \$17,695.00 |
| APPLICANT'S OPINION: | \$956.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |
- 10) Hearing, discussion, and possible action involving:
- | | |
|----------------------|----------------------------------|
| APPLICATION: | 2014-0026 |
| APPLICANT: | CALIFORNIA CULINARY ACADEMY INC. |
| PARCEL NO.: | 2014900557 |
| PARCEL ADDRESS: | |
| TOPIC: | |
| CURRENT ASSESSMENT: | \$2,144,361.00 |
| APPLICANT'S OPINION: | \$490,945.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |
- 11) Hearing, discussion, and possible action involving:
- | | |
|----------------------|----------------------------------|
| APPLICATION: | 2014-0027 |
| APPLICANT: | PRICEWATERHOUSE COOPERS LLP |
| PARCEL NO.: | 2014900614 |
| PARCEL ADDRESS: | |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | \$101,209.00 |
| APPLICANT'S OPINION: | \$0.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

12) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0070
APPLICANT: MENENDEZ, MICHELLE
PARCEL NO.: 4005 001B
PARCEL ADDRESS: 0395 WISCONSIN ST,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$3,278,010.00
APPLICANT'S OPINION: \$2,500,000.00
TAXABLE YEAR: 2010
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: WITHDRAWN

13) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0071
APPLICANT: MENENDEZ, MICHELLE
PARCEL NO.: 4005 001B
PARCEL ADDRESS: 0395 WISCONSIN ST,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$3,290,383.00
APPLICANT'S OPINION: \$2,500,000.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: WITHDRAWN

14) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0120
APPLICANT: LEUNG, DAVID
PARCEL NO.: 5404 016
PARCEL ADDRESS: 0324 WILLIAMS AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$585,000.00
APPLICANT'S OPINION: \$450,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0127
APPLICANT: CHANG, CYNTHIA
PARCEL NO.: 3093 014
PARCEL ADDRESS: 0568-0572 MONTEREY BLVD,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,100,690.00
APPLICANT'S OPINION: \$713,300.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

16) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0130
APPLICANT:	SCHEITER, SUSANA
PARCEL NO.:	1838 014A
PARCEL ADDRESS:	1495-1499 15TH AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,733,729.00
APPLICANT'S OPINION:	\$1,150,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Tuesday, February 10, 2015 at 9:35 a.m.

Present: Ed Campaña, Mervin Conlan and Yosef Tahbazof

Quorum present

Chairperson: Yosef Tahbazof, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2014 assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0120	David Leung	Submitted

At the hour of 10:02 a.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted application. The Board reconvened in open session at 10:09 a.m. and took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0120	David Leung	Denied

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-3056	301 Mission Restaurant Holding	Withdrawn
2013-3057	301 Mission Restaurant Holding	Withdrawn
2013-3058	301 Mission Restaurant Holding	Withdrawn
2013-3059	301 Mission Restaurant Holding	Withdrawn
2013-3204	Textainer Equipment MGMT US	Withdrawn
2013-3205	Textainer Equipment MGMT US	Withdrawn
2013-3206	Textainer Equipment MGMT US	Withdrawn
2013-3207	Textainer Equipment MGMT US	Withdrawn
2014-0026	California Culinary Academy	Postponed
2014-0027	Pricewaterhouse Coopers LLP	Postponed
2014-0070	Michelle Menendez	Withdrawn
2014-0071	Michelle Menendez	Withdrawn
2014-0127	Cynthia Chang	Withdrawn
2014-0130	Susana Scheiter	Withdrawn

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There being no further business, the Board, at the hour of 10:12 a.m., recessed to reconvene Thursday, February 12, 2015, at 1:30 p.m.

Cecilia Rustom
Assessment Appeals Board Clerk

A handwritten signature in black ink, appearing to read "Dawn Duran". The signature is fluid and cursive, with the first name "Dawn" and last name "Duran" clearly distinguishable.

Dawn Duran
Administrator

Approved by the Board on Tuesday, February 17, 2015

Angela Calvillo
Clerk of the Board of Supervisors

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Tuesday, February 10, 2015
1:30 PM

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2011-4479
APPLICANT:	300 PROSPECT PROPERTIES, INC.
PARCEL NO.:	0267 016
PARCEL ADDRESS:	0160-0180 SANSOME ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$28,026,095.00
APPLICANT'S OPINION:	\$14,013,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2012-2349
APPLICANT:	222 SANSOME HOTEL INVSTRS LP
PARCEL NO.:	0261 017
PARCEL ADDRESS:	0222 SANSOME ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$45,587,510.00
APPLICANT'S OPINION:	\$32,000,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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DATE POSTED

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Assessment Appeals Board

- 4) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-------------------------------|
| APPLICATION: | 2012-3380 |
| APPLICANT: | 300 PROSPECT PROPERTIES, INC. |
| PARCEL NO.: | 0267 016 |
| PARCEL ADDRESS: | 0160-0180 SANSOME ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$31,320,750.00 |
| APPLICANT'S OPINION: | \$22,734,135.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 5) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---------------------------------------|
| APPLICATION: | 2013-0654 |
| APPLICANT: | FEDERAL DEPOSIT INSURANCE CORPORATION |
| PARCEL NO.: | 3708 097 |
| PARCEL ADDRESS: | 0025 JESSIE ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$46,126,894.00 |
| APPLICANT'S OPINION: | \$23,480,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 6) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------------------|
| APPLICATION: | 2013-0736 |
| APPLICANT: | 222 SANSOME HOTEL INVSTRS LP |
| PARCEL NO.: | 0261 017 |
| PARCEL ADDRESS: | 0222 SANSOME ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$46,499,260.00 |
| APPLICANT'S OPINION: | \$34,829,445.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 7) Hearing, discussion, and possible action involving:
- | | |
|----------------------|----------------------|
| APPLICATION: | 2013-1142 |
| APPLICANT: | DB 800 MARKET LLC |
| PARCEL NO.: | 0329 001 |
| PARCEL ADDRESS: | 0800-0830 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$37,265,811.00 |
| APPLICANT'S OPINION: | \$32,000,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

- 8) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--------------------------|
| APPLICATION: | 2013-1155 |
| APPLICANT: | MACY'S WEST STORES, INC. |
| PARCEL NO.: | 7295 004 |
| PARCEL ADDRESS: | 3251 20TH AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$52,238,575.00 |
| APPLICANT'S OPINION: | \$22,000,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 9) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-------------------|
| APPLICATION: | 2013-1321 |
| APPLICANT: | IHMS SF, LLC |
| PARCEL NO.: | 0294 013 |
| PARCEL ADDRESS: | 0340 STOCKTON ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$54,566,299.00 |
| APPLICANT'S OPINION: | \$32,728,630.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 10) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-------------------------------|
| APPLICATION: | 2013-1359 |
| APPLICANT: | 300 PROSPECT PROPERTIES, INC. |
| PARCEL NO.: | 0267 016 |
| PARCEL ADDRESS: | 0160-0180 SANSOME ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$32,608,590.00 |
| APPLICANT'S OPINION: | \$18,029,419.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 11) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------------------|
| APPLICATION: | 2013-1392 |
| APPLICANT: | 116 NEW MONTGOMERY OWNER LP |
| PARCEL NO.: | 3722 071 |
| PARCEL ADDRESS: | 0100-0126 NEW MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$38,341,930.00 |
| APPLICANT'S OPINION: | \$30,000,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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Lobbyist Registration and Reporting Requirements

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, February 11, 2015
1:30 PM

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- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2012-2036
APPLICANT:	PARK LANE ASSOCIATES LP
PARCEL NO.:	0222 009
PARCEL ADDRESS:	1100 SACRAMENTO ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$42,170,805.00
APPLICANT'S OPINION:	\$25,302,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2012-3851
APPLICANT:	YU, WEN-SHI
PARCEL NO.:	0311 065
PARCEL ADDRESS:	0690 MARKET ST, #1105
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,202,566.00
APPLICANT'S OPINION:	\$1,896,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	ROLL CORRECTION

DATE POSTED
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Assessment Appeals Board

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2012-4910
APPLICANT: PARK LANE ASSOCIATES LP
PARCEL NO.: 0222.009
PARCEL ADDRESS: 1100 SACRAMENTO ST,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$35,000,000.00
APPLICANT'S OPINION: \$20,000,000.00
TAXABLE YEAR: 2010
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

5) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1284
APPLICANT: YANDLE, JOHN
PARCEL NO.: 3779 067
PARCEL ADDRESS: 0877-0879 BRYANT ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,666,689.00
APPLICANT'S OPINION: \$525,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1285
APPLICANT: PANOSSIAN, ABRAHAM
PARCEL NO.: 3778 046B
PARCEL ADDRESS: 0735 BRYANT ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,453,048.00
APPLICANT'S OPINION: \$2,100,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1403
APPLICANT: DIAMOND, SUZANNE
PARCEL NO.: 0221 088
PARCEL ADDRESS: 1250 JONES ST, #1901
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$8,736,955.00
APPLICANT'S OPINION: \$6,300,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

8) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1769
APPLICANT: FARD, ABBAS
PARCEL NO.: 0298 014
PARCEL ADDRESS: 0700 JONES ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,497,758.00
APPLICANT'S OPINION: \$899,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1770
APPLICANT: LUKRICH, JOHN
PARCEL NO.: 0418A014
PARCEL ADDRESS: 0007 CASA WAY,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,502,103.00
APPLICANT'S OPINION: \$1,472,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1771
APPLICANT: CROCE, FABIO
PARCEL NO.: 0462A001
PARCEL ADDRESS: 0095 CERVANTES BLVD,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,449,269.00
APPLICANT'S OPINION: \$2,030,418.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

11) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1961
APPLICANT: PARK LANE ASSOCIATES LP
PARCEL NO.: 0222 009
PARCEL ADDRESS: 1100 SACRAMENTO ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$36,424,728.00
APPLICANT'S OPINION: \$21,858,728.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1968
APPLICANT:	CASA ROMA LLC
PARCEL NO.:	0419A009
PARCEL ADDRESS:	0002 CASA WAY,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,287,618.00
APPLICANT'S OPINION:	\$2,524,802.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching its decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, February 11, 2015 at 1:30 p.m.

Present: Diane Robinson, Eugene Valla and Mark Watts

Quorum present

Chairperson: Mark Watts, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2012 assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-3851	Wen-Shi Yu	Verbal Stipulation Approved

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-2036	Park Lane Associates LP	Postponed
2012-4910	Park Lane Associates LP	Postponed
2013-1284	John Yandle	Withdrawn
2013-1285	Abraham Panossian	Withdrawn
2013-1403	Suzanne Diamond	Withdrawn
2013-1769	Abbas Fard	Withdrawn
2013-1770	John Lukrich	Postponed
2013-1771	Fabio Croce	Withdrawn
2013-1961	Park Lane Associates LP	Postponed
2013-1968	Casa Roma LLC	Withdrawn

There being no further business, the Board, at the hour of 1:42 p.m., recessed to reconvene Thursday, February 12, 2015, at 9:30 a.m.

Cecilia Rustom
Assessment Appeals Board Clerk



Dawn Duran
Administrator

Approved by the Board on Thursday, February 12, 2015

Angela Calvillo
Clerk of the Board of Supervisors

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing

Room 406, City Hall

Thursday, February 12, 2015

9:30 AM

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2012-3110
APPLICANT:	SCHWENSIU PTY LTD
PARCEL NO.:	0285 011
PARCEL ADDRESS:	0665 BUSH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$5,998,780.00
APPLICANT'S OPINION:	\$5,000,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2012-3113
APPLICANT:	SCHWENSIU PTY LTD
PARCEL NO.:	0285 012
PARCEL ADDRESS:	0665-0675 BUSH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$17,908,494.00
APPLICANT'S OPINION:	\$14,000,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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Assessment Appeals Board

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3116
APPLICANT: ORCHARD GARDEN INC.
PARCEL NO.: 0270 042
PARCEL ADDRESS: 0466 BUSH ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$27,932,632.00
APPLICANT'S OPINION: \$20,030,989.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1109
APPLICANT: SANGIACOMO FAMILY TRUST
PARCEL NO.: 3702 044
PARCEL ADDRESS: 1145 MARKET ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$14,688,467.00
APPLICANT'S OPINION: \$7,200,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1110
APPLICANT: SANGIACOMO FAMILY TRUST
PARCEL NO.: 3702 044A
PARCEL ADDRESS: 1141 MARKET ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$14,688,467.00
APPLICANT'S OPINION: \$7,200,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

7) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1116
APPLICANT: CCRP-AG 55 GRANT AVENUE LLC
PARCEL NO.: 0313 003
PARCEL ADDRESS: 0051-0055 GRANT AVE,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$7,060,000.00
APPLICANT'S OPINION: \$3,500,000.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: POSTPONED

8) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1117
APPLICANT:	CCRP-AG 55 GRANT AVENUE LLC
PARCEL NO.:	0313 003
PARCEL ADDRESS:	0051-0055 GRANT AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,201,200.00
APPLICANT'S OPINION:	\$3,500,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1291
APPLICANT:	POTRERO HILL INVESTORS
PARCEL NO.:	3932 018
PARCEL ADDRESS:	0212 UTAH ST,
TOPIC:	Classification of Property is Incorrect
CURRENT ASSESSMENT:	\$1,650,120.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

10) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1355
APPLICANT:	WILKES BASHFORD
PARCEL NO.:	2013216005
PARCEL ADDRESS:	
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$6,069,461.00
APPLICANT'S OPINION:	\$1,000,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1431
APPLICANT:	SCHWENSIU PTY LTD
PARCEL NO.:	0285 012
PARCEL ADDRESS:	0665-0675 BUSH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$18,266,664.00
APPLICANT'S OPINION:	\$13,699,999.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1435
APPLICANT: SCHWENSIU PTY LTD
PARCEL NO.: 0285 011
PARCEL ADDRESS: 0665 BUSH ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,118,755.00
APPLICANT'S OPINION: \$4,589,067.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1444
APPLICANT: ORCHARD GARDEN INC.
PARCEL NO.: 0270 042
PARCEL ADDRESS: 0466 BUSH ST,
TOPIC:
CURRENT ASSESSMENT: \$28,103,641.00
APPLICANT'S OPINION: \$21,077,732.00
TAXABLE YEAR: 2013
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1640
APPLICANT: WILKES BASHFORD
PARCEL NO.: 0294 016
PARCEL ADDRESS: 0375 SUTTER ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$11,607,677.00
APPLICANT'S OPINION: \$10,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3153
APPLICANT: CCRP-AG 55 GRANT AVENUE LLC
PARCEL NO.: 0313 003
PARCEL ADDRESS: 0051- 0055 GRANT AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$7,060,000.00
APPLICANT'S OPINION: \$1,250,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

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Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matutugunan ang mga hiling. Mangyaring tumawag kay Joy Lamug sa (415) 554-7712.

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Thursday, February 12, 2015 at 9:30 a.m.

Present: Scott Spertzel, Gene Valla and Mark Watts

Quorum present

Chairperson: Mark Watts, Presiding

The following listed applicants for change in the assessed valuation of property affecting the 2012 and 2013 assessment rolls being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-3110	Schwensiu PTY Ltd.	Postponed at Hearing
2012-3113	Schwensiu PTY Ltd.	Postponed at Hearing
2012-3116	Orchard Garden Inc.	Submitted
2013-1431	Schwensiu PTY Ltd.	Postponed at Hearing
2013-1435	Schwensiu PTY Ltd.	Postponed at Hearing
2013-1444	Orchard Garden Inc.	Submitted

At the hour of 11:02 a.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted applications. The Board reconvened in open session at 11:31 a.m. and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-3116	Orchard Garden Inc.	A. V. Lowered (Board)
2013-1444	Orchard Garden Inc.	Denied

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-1109	Sangiaco Family Trust	Withdrawn
2013-1110	Sangiaco Family Trust	Withdrawn
2013-1116	CCRP-AG 55 Grant Avenue LLC	Postponed
2013-1117	CCRP-AG 55 Grant Avenue LLC	Postponed
2013-1291	Potrero Hill Investors	Withdrawn
2013-1355	Wilkes Bashford	Postponed
2013-1640	Wilkes Bashford	Postponed
2013-3153	CCRP-AG 55 Grant Avenue LLC	Postponed

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There being no further business, the Board, at the hour of 11:33 a.m., recessed to reconvene Tuesday, February 17, 2015, at 1:30 p.m.

Cecilia Rustom
Assessment Appeals Board Clerk

A handwritten signature in black ink that reads "Dawn Duran". The signature is written in a cursive, flowing style.

Dawn Duran
Administrator

Approved by the Board on Tuesday, February 17, 2015

Angela Calvillo
Clerk of the Board of Supervisors

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing

Room 406, City Hall

Thursday, February 12, 2015

1:30 PM

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- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2009-3188
APPLICANT: NYSE GROUP/PACIFIC STOCK EXCHANGE
PARCEL NO.: 2009200401
PARCEL ADDRESS:
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$18,546,317.00
APPLICANT'S OPINION: \$9,100,000.00
TAXABLE YEAR: 2009
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2010-3318
APPLICANT: NYSE GROUP/PACIFIC STOCK EXCHANGE
PARCEL NO.: 2010200389
PARCEL ADDRESS: 00000220 MONTGOMERY ST, #0200
TOPIC:
CURRENT ASSESSMENT: \$12,218,678.00
APPLICANT'S OPINION: \$6,073,000.00
TAXABLE YEAR: 2010
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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Assessment Appeals Board

- 4) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------------------|
| APPLICATION: | 2012-2268 |
| APPLICANT: | DURIE TANGRI, LLP |
| PARCEL NO.: | 2012206999 |
| PARCEL ADDRESS: | 00000217 LEIDESDORFF ST, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$860,929.00 |
| APPLICANT'S OPINION: | \$217,479.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
- 5) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-------------------------------|
| APPLICATION: | 2012-3382 |
| APPLICANT: | NYSE ARCA, INC. |
| PARCEL NO.: | 2012200378 |
| PARCEL ADDRESS: | 00000220 MONTGOMERY ST, #0200 |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$10,536,702.00 |
| APPLICANT'S OPINION: | \$1,800,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
- 6) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------------------|
| APPLICATION: | 2012-3682 |
| APPLICANT: | ABF BARGE LLC |
| PARCEL NO.: | 2012651248 |
| PARCEL ADDRESS: | |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$16,507,364.00 |
| APPLICANT'S OPINION: | \$8,253,682.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
- 7) Hearing, discussion, and possible action involving:
- | | |
|----------------------|----------------------------------|
| APPLICATION: | 2012-5341 |
| APPLICANT: | DURIE TANGRI, LLP |
| PARCEL NO.: | 2013900232 |
| PARCEL ADDRESS: | |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | \$330,091.00 |
| APPLICANT'S OPINION: | \$15,522.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

8) Hearing, discussion, and possible action involving:

APPLICATION:	2012-5342
APPLICANT:	DURIE TANGRI, LLP
PARCEL NO.:	2013900232
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$335,833.00
APPLICANT'S OPINION:	\$21,223.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

9) Hearing, discussion, and possible action involving:

APPLICATION:	2012-5343
APPLICANT:	DURIE TANGRI, LLP
PARCEL NO.:	2013900232
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$321,919.00
APPLICANT'S OPINION:	\$12,663.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

10) Hearing, discussion, and possible action involving:

APPLICATION:	2012-5387
APPLICANT:	EQUINOX PINE STREET, INC.
PARCEL NO.:	2013900467
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$755,411.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

11) Hearing, discussion, and possible action involving:

APPLICATION:	2012-5388
APPLICANT:	EQUINOX PINE STREET, INC.
PARCEL NO.:	2013900466
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$723,056.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

- 12) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------------------|
| APPLICATION: | 2013-1382 |
| APPLICANT: | NYSE ARCA, INC. |
| PARCEL NO.: | 2013210355 |
| PARCEL ADDRESS: | |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$9,351,635.00 |
| APPLICANT'S OPINION: | \$3,300,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
- 13) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------------------|
| APPLICATION: | 2013-3873 |
| APPLICANT: | FERRY PLAZA WINE MERCHANT LP |
| PARCEL NO.: | 2014900167 |
| PARCEL ADDRESS: | |
| TOPIC: | Penalty Assessment |
| CURRENT ASSESSMENT: | \$113,065.00 |
| APPLICANT'S OPINION: | \$0.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Penalty Assessment |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |
- 14) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------------------|
| APPLICATION: | 2013-3874 |
| APPLICANT: | FERRY PLAZA WINE MERCHANT LP |
| PARCEL NO.: | 2014900166 |
| PARCEL ADDRESS: | |
| TOPIC: | Penalty Assessment |
| CURRENT ASSESSMENT: | \$67,439.00 |
| APPLICANT'S OPINION: | \$0.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Penalty Assessment |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |
- 15) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------------------|
| APPLICATION: | 2013-3875 |
| APPLICANT: | FERRY PLAZA WINE MERCHANT LP |
| PARCEL NO.: | 2014900165 |
| PARCEL ADDRESS: | |
| TOPIC: | Penalty Assessment |
| CURRENT ASSESSMENT: | \$42,738.00 |
| APPLICANT'S OPINION: | \$0.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Penalty Assessment |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching its decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at sof@sfgov.org.

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Lobbyist Registration and Reporting Requirements

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Disability Access

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Language Interpreters

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AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matugunan ang mga hiling. Mangyaring tumawag kay Joy Lamug sa (415) 554-7712.

翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Thursday, February 12, 2015 at 1:35 p.m.

Present: Mervin Conlan, Louisa Mendoza and Scott Spertzel

Quorum present

Chairperson: Scott Spertzel, Presiding

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2009-3188	NYSE Group/Pacific Stock Exch	Verbal Stipulation Approved
2012-2268	Durie Tangri, LLP	Postponed at Hearing
2012-5341	Durie Tangri, LLP	Submitted
2012-5342	Durie Tangri, LLP	Submitted
2012-5343	Durie Tangri, LLP	Submitted

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2010-3318	NYSE Group/Pacific Stock Exch	Withdrawn
2012-3382	NYSE ARCA, Inc.	Withdrawn
2012-3682	ABF Barge LLC	Postponed
2012-5387	Equinox Pine Street, Inc.	Withdrawn
2012-5388	Equinox Pine Street, Inc.	Withdrawn
2013-1382	NYSE ARCA, Inc.	Withdrawn
2013-3873	Ferry Plaza Wine Merchant LP	Withdrawn
2013-3874	Ferry Plaza Wine Merchant LP	Withdrawn
2013-3875	Ferry Plaza Wine Merchant LP	Withdrawn

There being no further business, the Board, at the hour of 4:35 p.m., recessed to reconvene Tuesday, February 17, 2015, at 9:30 a.m.

Cecilia Rustom
Assessment Appeals Board Clerk


Dawn Duran
Administrator

Approved by the Board on Tuesday, February 17, 2015

Angela Calvillo
Clerk of the Board of Supervisors

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing

Room 406, City Hall

Tuesday, February 17, 2015

9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4913
APPLICANT: SQUARETRADE, INC.
PARCEL NO.: 2014900245
PARCEL ADDRESS:
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$73,403.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2010
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4915
APPLICANT: SQUARETRADE, INC.
PARCEL NO.: 2014900244
PARCEL ADDRESS:
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$59,645.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2011
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

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Assessment Appeals Board

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4) Hearing, discussion, and possible action involving:

APPLICATION:	2013-4917
APPLICANT:	SQUARETRADE, INC.
PARCEL NO.:	2014900243
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$44,890.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION:	2013-4919
APPLICANT:	SQUARETRADE, INC.
PARCEL NO.:	2014900246
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$247,725.00
APPLICANT'S OPINION:	\$29,659.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0218
APPLICANT:	MARIANI, CLAUDIO
PARCEL NO.:	3525 081
PARCEL ADDRESS:	0430 09TH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,688,581.00
APPLICANT'S OPINION:	\$756,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0219
APPLICANT:	MARIANI, CLAUDIO
PARCEL NO.:	3525 002
PARCEL ADDRESS:	0414-0424 09TH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$5,470,019.00
APPLICANT'S OPINION:	\$4,300,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

- 8) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------|
| APPLICATION: | 2014-0220 |
| APPLICANT: | MARIANI, CLAUDIO |
| PARCEL NO.: | 3525 055 |
| PARCEL ADDRESS: | 1174 BRYANT ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,137,084.00 |
| APPLICANT'S OPINION: | \$866,000.00 |
| TAXABLE YEAR: | 2014 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 9) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-----------------------|
| APPLICATION: | 2014-0252 |
| APPLICANT: | CHOW, BENSON |
| PARCEL NO.: | 6968 016 |
| PARCEL ADDRESS: | 5032-5034 MISSION ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,006,095.00 |
| APPLICANT'S OPINION: | \$800,000.00 |
| TAXABLE YEAR: | 2014 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 10) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---------------------------|
| APPLICATION: | 2014-0268 |
| APPLICANT: | JALILI-FARSHCHI, MOHAMMAD |
| PARCEL NO.: | 1113 001 |
| PARCEL ADDRESS: | 0097 BARCELONA AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$2,052,626.00 |
| APPLICANT'S OPINION: | \$1,854,161.00 |
| TAXABLE YEAR: | 2014 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 11) Hearing, discussion, and possible action involving:
- | | |
|----------------------|----------------------|
| APPLICATION: | 2014-0269 |
| APPLICANT: | HAMMOND, CARMELA |
| PARCEL NO.: | 4000 024 |
| PARCEL ADDRESS: | 0209 MISSISSIPPI ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$6,146,092.00 |
| APPLICANT'S OPINION: | \$4,000,000.00 |
| TAXABLE YEAR: | 2014 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

12) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0292
APPLICANT: GRIFFIN, MARK
PARCEL NO.: 5348 016B
PARCEL ADDRESS: 2285 REVERE AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,092,865.00
APPLICANT'S OPINION: \$880,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

13) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0310
APPLICANT: ROBLED, DIANA
PARCEL NO.: 5461 022
PARCEL ADDRESS: 6284 03RD ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$819,358.00
APPLICANT'S OPINION: \$700,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay Joy Lamug sa (415) 554-7712.

翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Tuesday, February 17, 2015, at 9:40 a.m.

Present: Mervin Conlan, Louisa Mendoza and Yosef Tahbazof

Quorum present

Chairperson: Louisa Mendoza, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2014 assessment roll year having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0218	Claudio Mariani	Denied-No Show
2014-0219	Claudio Mariani	Denied-No Show
2014-0220	Claudio Mariani	Denied-No Show

The following listed applicants for change in the assessed valuation of property affecting the assessment roll for various years having not been present for hearing as scheduled, the Board took action at a previous meeting on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-4913	Squaretrade, Inc.	Withdrawn
2013-4915	Squaretrade, Inc.	Withdrawn
2013-4917	Squaretrade, Inc.	Withdrawn
2013-4919	Squaretrade, Inc.	Withdrawn
2014-0252	Benson Chow	Withdrawn
2014-0268	Mohammad Jalili-Farshchi	Withdrawn
2014-0269	Carmela Hammond	Withdrawn
2014-0292	Mark Griffin	Postponed
2014-0310	Diana Roblegdo	Withdrawn

There being no further business, the Board, at the hour of 9:57 a.m., recessed to reconvene Monday, February 23, 2015 at 9:30 a.m.

Cecilia Rustom
Assessment Appeals Board Clerk


Dawn Duran
Administrator

Approved by the Board on Monday, February 23, 2015

Angela Calvillo
Clerk of the Board of Supervisors

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Tuesday, February 17, 2015
1:30 PM

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2011-2741
APPLICANT: SURVIVORS TRUST
PARCEL NO.: 0227 027
PARCEL ADDRESS: 0653 COMMERCIAL ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$219,927.00
APPLICANT'S OPINION: \$66,000.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3565
APPLICANT: SURVIVORS TRUST
PARCEL NO.: 0227 027
PARCEL ADDRESS: 0653 COMMERCIAL ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$224,322.00
APPLICANT'S OPINION: \$67,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

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- 4) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--------------------|
| APPLICATION: | 2012-4215 |
| APPLICANT: | 234 VAN NESS LLC |
| PARCEL NO.: | 0811 018 |
| PARCEL ADDRESS: | 0234 VAN NESS AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$3,199,873.00 |
| APPLICANT'S OPINION: | \$1,800,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 5) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---------------------|
| APPLICATION: | 2012-4216 |
| APPLICANT: | 234 VAN NESS LLC |
| PARCEL NO.: | 0811 020 |
| PARCEL ADDRESS: | 0171-0195 GROVE ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$5,578,461.00 |
| APPLICANT'S OPINION: | \$2,800,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 6) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-------------------------|
| APPLICATION: | 2013-1412 |
| APPLICANT: | GOLDEN VAN BUILDING LLC |
| PARCEL NO.: | 0766 013 |
| PARCEL ADDRESS: | 0180 REDWOOD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$11,375,977.00 |
| APPLICANT'S OPINION: | \$3,413,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 7) Hearing, discussion, and possible action involving:
- | | |
|----------------------|----------------------|
| APPLICATION: | 2013-1440 |
| APPLICANT: | 152 GEARY STREET LLC |
| PARCEL NO.: | 0309 008 |
| PARCEL ADDRESS: | 0152 GEARY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$11,206,377.00 |
| APPLICANT'S OPINION: | \$8,404,783.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

- 8) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---------------------|
| APPLICATION: | 2013-1442 |
| APPLICANT: | 250 VAN NESS LLC |
| PARCEL NO.: | 0811 020 |
| PARCEL ADDRESS: | 0171-0195 GROVE ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$5,690,029.00 |
| APPLICANT'S OPINION: | \$2,800,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 9) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--------------------|
| APPLICATION: | 2013-1446 |
| APPLICANT: | 234 VAN NESS LLC |
| PARCEL NO.: | 0811 018 |
| PARCEL ADDRESS: | 0234 VAN NESS AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$3,263,869.00 |
| APPLICANT'S OPINION: | \$1,600,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 10) Hearing, discussion, and possible action involving:
- | | |
|----------------------|----------------------------|
| APPLICATION: | 2013-1448 |
| APPLICANT: | ARC LIGHT CO AFFORDABLE LP |
| PARCEL NO.: | 3788 012 |
| PARCEL ADDRESS: | 0166-0178 TOWNSEND ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$4,002,309.00 |
| APPLICANT'S OPINION: | \$2,007,186.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 11) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---------------------------|
| APPLICATION: | 2013-1452 |
| APPLICANT: | 311 CALIFORNIA STREET, LP |
| PARCEL NO.: | 0261 015 |
| PARCEL ADDRESS: | 0311 CALIFORNIA ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$29,457,547.00 |
| APPLICANT'S OPINION: | \$14,400,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

12) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1469
APPLICANT: TARLAU, JILL
PARCEL NO.: 0477 032
PARCEL ADDRESS: 0120 CULEBRA TER,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,586,000.00
APPLICANT'S OPINION: \$1,100,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1487
APPLICANT: SURVIVORS TRUST
PARCEL NO.: 0227 027
PARCEL ADDRESS: 0653 COMMERCIAL ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$228,806.00
APPLICANT'S OPINION: \$69,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1761
APPLICANT: MCCATHERN PIERCE LLC
PARCEL NO.: 3754 040
PARCEL ADDRESS: 1067 FOLSOM ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,961,828.00
APPLICANT'S OPINION: \$2,600,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at sotf@sfgov.org.

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Lobbyist Registration and Reporting Requirements

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Disability Access

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AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matutugunan ang mga hiling. Mangyaring tumawag kay Joy Lamug sa (415) 554-7712.

翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, February 17, 2015, at 1:32 p.m.

Present: Jeff Morris, Joseph Tham and Mark Watts

Quorum present

Chairperson: Jeff Morris, Presiding

The following listed applicants for change in the assessed valuation of property affecting the 2013 assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-1469	Jill Tarlau	Submitted
2013-1761	McCathern Pierce LLC	Postponed at Hearing

At the hour of 2:13 p.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted application. The Board reconvened in open session at 2:20 p.m. and took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-1469	Jill Tarlau	A.V. Lowered (Board)

The following listed applicants for change in the assessed valuation of property affecting the assessment roll for various years having not been present for hearing as scheduled, the Board took action at a previous meeting on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-2741	Survivors Trust	Withdrawn
2012-3565	Survivors Trust	Withdrawn
2012-4215	234 Van Ness LLC	Withdrawn
2012-4216	234 Van Ness LLC	Withdrawn
2013-1412	Golden Van Building LLC	Postponed
2013-1440	152 Geary Street LLC	Postponed
2013-1442	250 Van Ness LLC	Postponed
2013-1446	234 Van Ness LLC	Postponed
2013-1448	ARC Light Co Affordable LP	Postponed
2013-1452	311 California Street, LP	Withdrawn
2013-1487	Survivors Trust	Withdrawn

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There being no further business, the Board, at the hour of 2:22 p.m., recessed to reconvene Wednesday, February 18, 2015 at 9:30 a.m.

Cecilia Rustom
Assessment Appeals Board Clerk

A handwritten signature in black ink, appearing to read "Dawn Duran", with a long horizontal flourish extending to the right.

Dawn Duran
Administrator

Approved by the Board on Monday, March 2, 2015

Angela Calvillo
Clerk of the Board of Supervisors

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, February 18, 2015
9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2009-5653
APPLICANT:	BAFUL, ROMEO
PARCEL NO.:	4758 007
PARCEL ADDRESS:	1352 QUESADA AVE,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$333,544.00
APPLICANT'S OPINION:	\$190,000.00
TAXABLE YEAR:	2007
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2012-5442
APPLICANT:	ADAMS, PERRY
PARCEL NO.:	6964 004E
PARCEL ADDRESS:	0133 NAVAJO AVE,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$490,000.00
APPLICANT'S OPINION:	\$51,237.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	WITHDRAWN

DATE POSTED
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Assessment Appeals Board

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FEB 18 2015

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5459
APPLICANT: BECKER, ARTHUR
PARCEL NO.: 1517 037
PARCEL ADDRESS: 6333 GEARY BLVD,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$2,688,643.00
APPLICANT'S OPINION: \$877,291.00
TAXABLE YEAR: 2008
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: WITHDRAWN (Legal Issue)

5) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5460
APPLICANT: BECKER, ARTHUR
PARCEL NO.: 1517 001A
PARCEL ADDRESS: 0515 27TH AVE,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$176,431.00
APPLICANT'S OPINION: \$27,867.00
TAXABLE YEAR: 2008
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: WITHDRAWN (Legal Issue)

6) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5473
APPLICANT: THE UNIVERSITY CLUB
PARCEL NO.: 0243 017
PARCEL ADDRESS: 0800 POWELL ST,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$6,700,000.00
APPLICANT'S OPINION: \$737,052.00
TAXABLE YEAR: 2010
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: POSTPONED

7) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5476
APPLICANT: THE UNIVERSITY CLUB
PARCEL NO.: 0243 054
PARCEL ADDRESS: 0105 MILES CT,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$3,300,000.00
APPLICANT'S OPINION: \$423,994.00
TAXABLE YEAR: 2010
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: POSTPONED

8) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5507
APPLICANT: BECKER, ARTHUR
PARCEL NO.: 1517 037
PARCEL ADDRESS: 6333 GEARY BLVD,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$2,697,414.00
APPLICANT'S OPINION: \$877,291.00
TAXABLE YEAR: 2009
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: WITHDRAWN (Legal Issue)

9) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5511
APPLICANT: BECKER, ARTHUR
PARCEL NO.: 1517 001A
PARCEL ADDRESS: 0515 27TH AVE,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$176,708.00
APPLICANT'S OPINION: \$27,867.00
TAXABLE YEAR: 2009
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: WITHDRAWN (Legal Issue)

10) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0035
APPLICANT: WOOSTER, JOHN
PARCEL NO.: 1903 012
PARCEL ADDRESS: 1647 40TH AVE,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$545,268.00
APPLICANT'S OPINION: \$13,119.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR

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AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay Joy Lamug sa (415) 554-7712.

翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, February 18, 2015, at 9:30 a.m.

Present: Jeff Morris, Diane Robinson and Joseph Tham

Quorum present

Chairperson: Jeff Morris, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2007 assessment roll being present and heard on legal issues only regarding their respective changes in ownership, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2009-5653	Romeo Baful	Submitted

At the hour of 10:25 a.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted application. The Board reconvened in open session at 10:33 p.m. and took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2009-5653	Romeo Baful	Denied

The following listed applicants for change in the assessed valuation of property affecting the assessment roll for various years having not been present for hearing as scheduled, the Board took no action on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-5442	Perry Adams	Withdrawn
2012-5459	Arthur Becker	Withdrawn
2012-5460	Arthur Becker	Withdrawn
2012-5473	The University Club	Postponed
2012-5476	The University Club	Postponed
2012-5507	Arthur Becker	Withdrawn
2012-5511	Arthur Becker	Withdrawn
2013-0035	John Wooster	Postponed

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There being no further business, the Board, at the hour of 10:34 a.m., recessed to reconvene Friday, February 20, 2015 at 1:30 p.m.

Alistair Gibson
Assessment Appeals Board Clerk

A handwritten signature in black ink, appearing to read "Dawn Duran". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Dawn Duran
Administrator

Approved by the Board on Monday, March 2, 2015

Angela Calvillo
Clerk of the Board of Supervisors

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing
Room 406, City Hall
Wednesday, February 18, 2015
1:30 PM

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2009-2999
APPLICANT: GOODBY, SILVERSTEIN & PARTNERS, INC.
PARCEL NO.: 2009201261
PARCEL ADDRESS:
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$8,704,043.00
APPLICANT'S OPINION: \$4,351,500.00
TAXABLE YEAR: 2009
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2010-4968
APPLICANT: GOODBY, SILVERSTEIN
PARCEL NO.: 2010201174
PARCEL ADDRESS: 0720 CALIFORNIA ST,
TOPIC:
CURRENT ASSESSMENT: \$8,366,154.00
APPLICANT'S OPINION: \$4,153,000.00
TAXABLE YEAR: 2010
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

DATE POSTED
FEB 11 2015
Assessment Appeals Board

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2010-5729
APPLICANT: GOODBY, SILVERSTEIN & PARTNERS, INC.
PARCEL NO.: 2011900261
PARCEL ADDRESS:
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$5,373,600.00
APPLICANT'S OPINION: \$2,687,000.00
TAXABLE YEAR: 2007
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE
STATUS: POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION: 2010-5730
APPLICANT: GOODBY, SILVERSTEIN & PARTNERS, INC.
PARCEL NO.: 2011900260
PARCEL ADDRESS:
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$7,789,914.00
APPLICANT'S OPINION: \$3,895,000.00
TAXABLE YEAR: 2008
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE
STATUS: POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION: 2010-5731
APPLICANT: GOODBY, SILVERSTEIN & PARTNERS, INC.
PARCEL NO.: 2011900259
PARCEL ADDRESS:
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$8,769,686.00
APPLICANT'S OPINION: \$4,385,000.00
TAXABLE YEAR: 2009
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE
STATUS: POSTPONED

7) Hearing, discussion, and possible action involving:

APPLICATION: 2010-5733
APPLICANT: GOODBY, SILVERSTEIN & PARTNERS, INC.
PARCEL NO.: 2010201174
PARCEL ADDRESS: 0720 CALIFORNIA ST,
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$8,071,097.00
APPLICANT'S OPINION: \$4,036,000.00
TAXABLE YEAR: 2010
APPEAL TYPE: Personal Property
ROLL TYPE: ROLL CORRECTION
STATUS: POSTPONED

8) Hearing, discussion, and possible action involving:

APPLICATION: 2011-3859
APPLICANT: GOODBY, SILVERSTEIN
PARCEL NO.: 2011201763
PARCEL ADDRESS: 0720 CALIFORNIA ST,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$8,174,331.00
APPLICANT'S OPINION: \$4,100,000.00
TAXABLE YEAR: 2011
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3387
APPLICANT: GOODBY, SILVERSTEIN
PARCEL NO.: 2012203040
PARCEL ADDRESS: 0717 CALIFORNIA ST,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$1,300,926.00
APPLICANT'S OPINION: \$200,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

POSTPONED

10) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3388
APPLICANT: GOODBY, SILVERSTEIN
PARCEL NO.: 2012201132
PARCEL ADDRESS: 0720 CALIFORNIA ST,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$7,655,637.00
APPLICANT'S OPINION: \$2,800,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

POSTPONED

11) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1384
APPLICANT: GOODBY, SILVERSTEIN
PARCEL NO.: 2013215576
PARCEL ADDRESS:
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$3,042,464.00
APPLICANT'S OPINION: \$1,100,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

POSTPONED

12) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1385
APPLICANT: GOODBY, SILVERSTEIN
PARCEL NO.: 2013211063
PARCEL ADDRESS:
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$7,321,096.00
APPLICANT'S OPINION: \$3,600,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3358
APPLICANT: EASTOPEN, INC
PARCEL NO.: 2013901591
PARCEL ADDRESS:
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$371,055.00
APPLICANT'S OPINION: (\$2,300,000.00)
TAXABLE YEAR: 2010
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3359
APPLICANT: EASTOPEN, INC
PARCEL NO.: 2013901590
PARCEL ADDRESS:
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$365,350.00
APPLICANT'S OPINION: (\$2,300,000.00)
TAXABLE YEAR: 2011
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

15) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3360
APPLICANT: EASTOPEN, INC
PARCEL NO.: 2013901589
PARCEL ADDRESS:
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$326,126.00
APPLICANT'S OPINION: (\$2,300,000.00)
TAXABLE YEAR: 2012
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

16) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3361
APPLICANT: EASTOPEN, INC
PARCEL NO.: 2013990198
PARCEL ADDRESS:
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$200,496.00
APPLICANT'S OPINION: (\$2,300,000.00)
TAXABLE YEAR: 2013
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

POSTPONED

17) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1183
APPLICANT: GOODBY, SILVERSTEIN
PARCEL NO.: 2014221006
PARCEL ADDRESS: 0720 CALIFORNIA ST,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$7,149,604.00
APPLICANT'S OPINION: \$3,600,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

POSTPONED

18) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1184
APPLICANT: GOODBY, SILVERSTEIN
PARCEL NO.: 2014221006
PARCEL ADDRESS: 0650 CALIFORNIA ST,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$6,608,396.00
APPLICANT'S OPINION: \$2,260,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

POSTPONED

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at sotf@sfgov.org.

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from the Administrator or by printing Chapter 67 of the San Francisco Administrative Code from the Internet, at <http://www.sfgov.org/sunshine/>

Lobbyist Registration and Reporting Requirements

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site www.sfgov.org/ethics.

Disability Access

Assessment appeal hearings are usually held in Room 406 at City Hall, 1 Dr. Carlton B. Goodlett Place, in San Francisco. City Hall is accessible to persons using wheelchairs and other assistive mobility devices. Ramps are available at the Grove, Van Ness and McAllister.

Assistive listening devices are available upon request at the Clerk of the Board's Office, Room 244. To request sign language interpreters, readers, large print agendas or other accommodations, please contact Wilson Ng at (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.

Language Interpreters

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact Peggy Nevin at (415) 554-5184.

AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay Joy Lamug sa (415) 554-7712.

翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

* Public comment will be taken on every item on the agenda.

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Thursday, February 19, 2015
9:30 AM (ALL DAY)

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2010-2444
APPLICANT:	DIGITAL REALTY TRUST
PARCEL NO.:	5431A001G
PARCEL ADDRESS:	0202 PAUL AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$86,389,343.00
APPLICANT'S OPINION:	\$43,194,672.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2011-4430
APPLICANT:	200 PAUL LLC
PARCEL NO.:	5431A001G
PARCEL ADDRESS:	0202 PAUL AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$80,305,991.00
APPLICANT'S OPINION:	\$60,229,493.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

DATE POSTED
FEB 11 2015
Assessment Appeals Board

GOVERNMENT
DOCUMENTS DEPT

FEB 12 2015

- 4) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---------------------|
| APPLICATION: | 2012-1284 |
| APPLICANT: | HWA 555 OWNERS LLC |
| PARCEL NO.: | 0259 028 |
| PARCEL ADDRESS: | 0345 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$61,973,227.00 |
| APPLICANT'S OPINION: | \$35,000,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 5) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---------------------|
| APPLICATION: | 2012-1286 |
| APPLICANT: | HWA 555 OWNERS LLC |
| PARCEL NO.: | 0259 029 |
| PARCEL ADDRESS: | 0315 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$64,319,118.00 |
| APPLICANT'S OPINION: | \$30,000,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 6) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--------------------|
| APPLICATION: | 2012-1570 |
| APPLICANT: | BEACON RETAIL LP |
| PARCEL NO.: | 8702 609 |
| PARCEL ADDRESS: | 0200-0298 KING ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$12,239,977.00 |
| APPLICANT'S OPINION: | \$10,380,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 7) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--------------------|
| APPLICATION: | 2012-1571 |
| APPLICANT: | BEACON RETAIL LP |
| PARCEL NO.: | 8702 610 |
| PARCEL ADDRESS: | 0200-0298 KING ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$11,608,924.00 |
| APPLICANT'S OPINION: | \$9,840,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

8) Hearing, discussion, and possible action involving:

APPLICATION: 2012-1572
APPLICANT: BEACON RETAIL LP
PARCEL NO.: 8702 611
PARCEL ADDRESS: 0200-0298 KING ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$10,879,978.00
APPLICANT'S OPINION: \$9,220,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2012-1573
APPLICANT: BEACON RETAIL LP
PARCEL NO.: 8702 612
PARCEL ADDRESS: 0200-0298 KING ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$12,239,977.00
APPLICANT'S OPINION: \$10,380,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2012-1792
APPLICANT: DIGITAL REALTY TRUST
PARCEL NO.: 5431A001G
PARCEL ADDRESS: 0202 PAUL AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$91,212,092.00
APPLICANT'S OPINION: \$45,606,047.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

11) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2462
APPLICANT: TRANSAMERICA REALTY INVESTMENT PROP.
PARCEL NO.: 0207 037
PARCEL ADDRESS: 0505 SANSOME ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$63,630,573.00
APPLICANT'S OPINION: \$45,000,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2471
APPLICANT: TRANSAMERICA REALTY INVESTMENT PROP.
PARCEL NO.: 0207 035
PARCEL ADDRESS: 0545 SANSOME ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$10,908,962.00
APPLICANT'S OPINION: \$6,500,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2472
APPLICANT: TRANSAMERICA REALTY INVESTMENT PROP.
PARCEL NO.: 0207 036
PARCEL ADDRESS: 0517 WASHINGTON ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,338,935.00
APPLICANT'S OPINION: \$3,500,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0012
APPLICANT: SF MUSEUM TOWER, LLC
PARCEL NO.: 3722 257
PARCEL ADDRESS: 0125 03RD ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$112,680,659.00
APPLICANT'S OPINION: \$75,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

15) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0305
APPLICANT: KYO-YO HOTELS & RESORTS
PARCEL NO.: 3707 044
PARCEL ADDRESS: 0111-0127 STEVENSON ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$9,148,387.00
APPLICANT'S OPINION: \$6,500,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

- 16) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---------------------------|
| APPLICATION: | 2013-0743 |
| APPLICANT: | HWA 555 OWNERS LLC |
| PARCEL NO.: | 0259 029 |
| PARCEL ADDRESS: | 0315 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$65,716,855.00 |
| APPLICANT'S OPINION: | \$40,000,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Both Real & Personal Prty |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 17) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---------------------|
| APPLICATION: | 2013-0745 |
| APPLICANT: | HWA 555 OWNERS LLC |
| PARCEL NO.: | 0259 028 |
| PARCEL ADDRESS: | 0345 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$63,212,690.00 |
| APPLICANT'S OPINION: | \$40,000,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 18) Hearing, discussion, and possible action involving:
- | | |
|----------------------|----------------------|
| APPLICATION: | 2013-0748 |
| APPLICANT: | DIGITAL REALTY TRUST |
| PARCEL NO.: | 5431A001G |
| PARCEL ADDRESS: | 0202 PAUL AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$107,599,722.00 |
| APPLICANT'S OPINION: | \$45,606,047.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 19) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-----------------------------|
| APPLICATION: | 2013-1135 |
| APPLICANT: | CLEAR CHANNEL OUTDOOR, INC. |
| PARCEL NO.: | 2013702363 |
| PARCEL ADDRESS: | VARIOUS LOCATIONS , |
| TOPIC: | |
| CURRENT ASSESSMENT: | \$104,574,990.00 |
| APPLICANT'S OPINION: | \$27,000,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

20) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1143
APPLICANT:	BEACON PARKING LP
PARCEL NO.:	8702 606
PARCEL ADDRESS:	0200-0298 KING ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,694,316.00
APPLICANT'S OPINION:	\$7,000,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

21) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1144
APPLICANT:	BEACON PARKING LP
PARCEL NO.:	8702 607
PARCEL ADDRESS:	0200-0298 KING ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,694,316.00
APPLICANT'S OPINION:	\$7,000,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

22) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1145
APPLICANT:	BEACON PARKING LP
PARCEL NO.:	8702 608
PARCEL ADDRESS:	0200-0298 KING ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,694,318.00
APPLICANT'S OPINION:	\$7,000,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

23) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1146
APPLICANT:	BEACON PARKING LP
PARCEL NO.:	8702 609
PARCEL ADDRESS:	0200-0298 KING ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$12,484,775.00
APPLICANT'S OPINION:	\$11,000,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

24) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1147
APPLICANT: BEACON PARKING LP
PARCEL NO.: 8702 610
PARCEL ADDRESS: 0200-0298 KING ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$11,841,100.00
APPLICANT'S OPINION: \$10,500,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

25) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1148
APPLICANT: BEACON PARKING LP
PARCEL NO.: 8702 611
PARCEL ADDRESS: 0200-0298 KING ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$11,097,576.00
APPLICANT'S OPINION: \$10,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

26) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1149
APPLICANT: BEACON PARKING LP
PARCEL NO.: 8702 612
PARCEL ADDRESS: 0200-0298 KING ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$12,484,775.00
APPLICANT'S OPINION: \$11,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

27) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1167
APPLICANT: TRANSAMERICA REALTY INVESTMENT PROP.
PARCEL NO.: 0207 036
PARCEL ADDRESS: 0517 WASHINGTON ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,465,713.00
APPLICANT'S OPINION: \$2,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

28) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1168
APPLICANT:	TRANSAMERICA REALTY INVESTMENT PROP.
PARCEL NO.:	0207 035
PARCEL ADDRESS:	0545 SANSOME ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$11,127,140.00
APPLICANT'S OPINION:	\$6,500,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

29) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1169
APPLICANT:	TRANSAMERICA REALTY INVESTMENT PROP.
PARCEL NO.:	0207 037
PARCEL ADDRESS:	0505 SANSOME ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$64,903,183.00
APPLICANT'S OPINION:	\$50,000,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1174
APPLICANT:	CLEAR CHANNEL OUTDOOR, INC.
PARCEL NO.:	3762 049
PARCEL ADDRESS:	0145 STILLMAN ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,705,873.00
APPLICANT'S OPINION:	\$3,250,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

31) Hearing, discussion, and possible action involving:

APPLICATION:	2013-2898
APPLICANT:	200 PAUL LLC / TEL-SAN FRANCISCO LLC
PARCEL NO.:	5431A001G
PARCEL ADDRESS:	0202 PAUL AVE,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$86,158,720.00
APPLICANT'S OPINION:	\$43,079,360.00
TAXABLE YEAR:	2006
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POSTPONED

32) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2899
APPLICANT: 200 PAUL LLC / TEL-SAN FRANCISCO LLC
PARCEL NO.: 5431A001G
PARCEL ADDRESS: 0202 PAUL AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$87,726,745.00
APPLICANT'S OPINION: \$43,863,373.00
TAXABLE YEAR: 2007
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE
STATUS: POSTPONED

33) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2900
APPLICANT: 200 PAUL LLC / TEL-SAN FRANCISCO LLC
PARCEL NO.: 5431A001G
PARCEL ADDRESS: 0202 PAUL AVE,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$101,035,355.00
APPLICANT'S OPINION: \$50,517,678.00
TAXABLE YEAR: 2008
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: POSTPONED

34) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2901
APPLICANT: 200 PAUL LLC / TEL-SAN FRANCISCO LLC
PARCEL NO.: 5431A001G
PARCEL ADDRESS: 0202 PAUL AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$102,892,426.00
APPLICANT'S OPINION: \$51,446,214.00
TAXABLE YEAR: 2009
APPEAL TYPE: Real Property
ROLL TYPE: 2ND ESCAPE
STATUS: POSTPONED

35) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2902
APPLICANT: 200 PAUL LLC / TEL-SAN FRANCISCO LLC
PARCEL NO.: 5431A001G
PARCEL ADDRESS: 0202 PAUL AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$102,648,565.00
APPLICANT'S OPINION: \$51,324,283.00
TAXABLE YEAR: 2010
APPEAL TYPE: Real Property
ROLL TYPE: 2ND ESCAPE
STATUS: POSTPONED

36) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2903
APPLICANT: 200 PAUL LLC / TEL-SAN FRANCISCO LLC
PARCEL NO.: 5431A001G
PARCEL ADDRESS: 0202 PAUL AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$103,421,502.00
APPLICANT'S OPINION: \$51,710,752.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: 2ND ESCAPE
STATUS: POSTPONED

37) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2904
APPLICANT: 200 PAUL LLC / TEL-SAN FRANCISCO LLC
PARCEL NO.: 5431A001G
PARCEL ADDRESS: 0202 PAUL AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$105,489,928.00
APPLICANT'S OPINION: \$52,744,964.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE
STATUS: POSTPONED

38) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3188
APPLICANT: TEL-SAN FRANCISCO LLC
PARCEL NO.: 5431A001G
PARCEL ADDRESS: 0202 PAUL AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,584,638.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2008
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE
STATUS: POSTPONED

39) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3189
APPLICANT: TEL-SAN FRANCISCO LLC
PARCEL NO.: 5431A001G
PARCEL ADDRESS: 0202 PAUL AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$97,390,288.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2009
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE
STATUS: POSTPONED

40) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3192
APPLICANT: TEL-SAN FRANCISCO LLC
PARCEL NO.: 5431A001G
PARCEL ADDRESS: 0202 PAUL AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$97,159,468.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2010
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE
STATUS: POSTPONED

41) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3194
APPLICANT: TEL-SAN FRANCISCO LLC
PARCEL NO.: 5431A001G
PARCEL ADDRESS: 0202 PAUL AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$97,891,074.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE
STATUS: POSTPONED

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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Disability Access

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 3 Hearing
Room 406, City Hall
Friday, February 20, 2015
9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1012
APPLICANT:	MURRAY PROPERTIES LP
PARCEL NO.:	1089 014
PARCEL ADDRESS:	0438 ANZA ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,326,000.00
APPLICANT'S OPINION:	\$941,245.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1091
APPLICANT:	STONICH, FRANK
PARCEL NO.:	4214 018
PARCEL ADDRESS:	1227-1231 SAN BRUNO AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,011,720.00
APPLICANT'S OPINION:	\$400,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

DATE POSTED
FEB 11 2015
Assessment Appeals Board

GOVERNMENT
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FEB 12 2015

4) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1092
APPLICANT: STONICH, FRANK
PARCEL NO.: 4263 007
PARCEL ADDRESS: 1366 SAN BRUNO AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$799,234.00
APPLICANT'S OPINION: \$600,216.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1478
APPLICANT: CASE STUDY LLC
PARCEL NO.: 0958 001
PARCEL ADDRESS: 2798 BROADWAY,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$12,240,000.00
APPLICANT'S OPINION: \$10,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2314
APPLICANT: 3741 BUCHANAN STREET ASSOC. LLC
PARCEL NO.: 0445A049
PARCEL ADDRESS: 3741 BUCHANAN ST, #3
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$555,798.00
APPLICANT'S OPINION: \$500,218.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

7) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2317
APPLICANT: THAMKUL REVOCABLE TRUST
PARCEL NO.: 4160 042
PARCEL ADDRESS: 1133 DE HARO ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$725,633.00
APPLICANT'S OPINION: \$240,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

8) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3334
APPLICANT: PACIFICA FIRST NATIONAL, INC.
PARCEL NO.: 4790 030A
PARCEL ADDRESS: 1819 KEITH ST,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$350,000.00
APPLICANT'S OPINION: \$200,000.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

9) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3335
APPLICANT: PACIFICA FIRST NATIONAL, INC.
PARCEL NO.: 4790 030A
PARCEL ADDRESS: 1819 KEITH ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$357,000.00
APPLICANT'S OPINION: \$200,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

**Assessment Appeals Admin Hearing
Room 406, City Hall
Friday, February 20, 2015
1:30 PM**

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- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2010-2414
APPLICANT:	GALLAGHER, PATRICK
PARCEL NO.:	8702 622
PARCEL ADDRESS:	0290 KING ST, #O-10
TOPIC:	Pre-Hearing Conference - per R&T 441
CURRENT ASSESSMENT:	\$2,010,386.00
APPLICANT'S OPINION:	\$1,558,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2012-3833
APPLICANT:	GALLAGHER, PATRICK
PARCEL NO.:	8702 622
PARCEL ADDRESS:	0290 KING ST, #O-10
TOPIC:	Pre-Hearing Conference - per R&T 441
CURRENT ASSESSMENT:	\$2,066,032.00
APPLICANT'S OPINION:	\$1,030,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

DATE POSTED
FEB 11 2015
Assessment Appeals Board

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4) Hearing, discussion, and possible action involving:

APPLICATION:	2013-0187
APPLICANT:	JAPAN CENTER HOTEL ASSOCIATES, LP
PARCEL NO.:	0700 017
PARCEL ADDRESS:	1625 POST ST,
TOPIC:	Pre-Hearing Conference - per R&T 441
CURRENT ASSESSMENT:	\$14,473,996.00
APPLICANT'S OPINION:	\$12,750,810.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION:	2013-0290
APPLICANT:	GOLDEN PIG PROPERTIES, INC.
PARCEL NO.:	3751 420
PARCEL ADDRESS:	0766 HARRISON ST, #1
TOPIC:	Pre-Hearing Conference - per R&T 441
CURRENT ASSESSMENT:	\$250,000.00
APPLICANT'S OPINION:	\$149,343.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2013-0291
APPLICANT:	GOLDEN PIG PROPERTIES, INC.
PARCEL NO.:	3751 420
PARCEL ADDRESS:	0766 HARRISON ST, #1
TOPIC:	Pre-Hearing Conference - per R&T 441
CURRENT ASSESSMENT:	\$255,000.00
APPLICANT'S OPINION:	\$150,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2013-0292
APPLICANT:	GOLDEN PIG PROPERTIES, INC.
PARCEL NO.:	3751 423
PARCEL ADDRESS:	0766 HARRISON ST, #4
TOPIC:	Pre-Hearing Conference - per R&T 441
CURRENT ASSESSMENT:	\$71,600.00
APPLICANT'S OPINION:	\$42,868.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

- 8) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--------------------------------------|
| APPLICATION: | 2013-0293 |
| APPLICANT: | GOLDEN PIG PROPERTIES, INC. |
| PARCEL NO.: | 3751 423 |
| PARCEL ADDRESS: | 0766 HARRISON ST, #4 |
| TOPIC: | Pre-Hearing Conference - per R&T 441 |
| CURRENT ASSESSMENT: | \$73,032.00 |
| APPLICANT'S OPINION: | \$43,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 9) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--------------------------------------|
| APPLICATION: | 2013-0294 |
| APPLICANT: | GOLDEN PIG PROPERTIES, INC. |
| PARCEL NO.: | 3751 421 |
| PARCEL ADDRESS: | 0766 HARRISON ST, #2 |
| TOPIC: | Pre-Hearing Conference - per R&T 441 |
| CURRENT ASSESSMENT: | \$200,800.00 |
| APPLICANT'S OPINION: | \$120,232.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | BASE YEAR |
- 10) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--------------------------------------|
| APPLICATION: | 2013-0295 |
| APPLICANT: | GOLDEN PIG PROPERTIES, INC. |
| PARCEL NO.: | 3751 421 |
| PARCEL ADDRESS: | 0766 HARRISON ST, #2 |
| TOPIC: | Pre-Hearing Conference - per R&T 441 |
| CURRENT ASSESSMENT: | \$204,816.00 |
| APPLICANT'S OPINION: | \$125,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 11) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--------------------------------------|
| APPLICATION: | 2013-0296 |
| APPLICANT: | GOLDEN PIG PROPERTIES, INC. |
| PARCEL NO.: | 3751 422 |
| PARCEL ADDRESS: | 0766 HARRISON ST, #3 |
| TOPIC: | Pre-Hearing Conference - per R&T 441 |
| CURRENT ASSESSMENT: | \$180,820.00 |
| APPLICANT'S OPINION: | \$108,268.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | BASE YEAR |

12) Hearing, discussion, and possible action involving:

APPLICATION:	2013-0297
APPLICANT:	GOLDEN PIG PROPERTIES, INC.
PARCEL NO.:	3751 422
PARCEL ADDRESS:	0766 HARRISON ST, #3
TOPIC:	Pre-Hearing Conference - per R&T 441
CURRENT ASSESSMENT:	\$184,436.00
APPLICANT'S OPINION:	\$110,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION:	2013-0298
APPLICANT:	GOLDEN PIG PROPERTIES, INC.
PARCEL NO.:	3751 424
PARCEL ADDRESS:	0766 HARRISON ST, #5
TOPIC:	Pre-Hearing Conference - per R&T 441
CURRENT ASSESSMENT:	\$491,510.00
APPLICANT'S OPINION:	\$294,299.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

14) Hearing, discussion, and possible action involving:

APPLICATION:	2013-0299
APPLICANT:	GOLDEN PIG PROPERTIES, INC.
PARCEL NO.:	3751 424
PARCEL ADDRESS:	0766 HARRISON ST, #5
TOPIC:	Pre-Hearing Conference - per R&T 441
CURRENT ASSESSMENT:	\$501,340.00
APPLICANT'S OPINION:	\$300,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION:	2013-0400
APPLICANT:	KILROY REALTY LP
PARCEL NO.:	3774 025
PARCEL ADDRESS:	0250 BRANNAN ST,
TOPIC:	Pre-Hearing Conference - per R&T 441
CURRENT ASSESSMENT:	\$36,530,000.00
APPLICANT'S OPINION:	\$10,958,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

- 16) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--------------------------------------|
| APPLICATION: | 2013-0401 |
| APPLICANT: | KILROY REALTY LP |
| PARCEL NO.: | 3774 025 |
| PARCEL ADDRESS: | 0250 BRANNAN ST, |
| TOPIC: | Pre-Hearing Conference - per R&T 441 |
| CURRENT ASSESSMENT: | \$36,530,000.00 |
| APPLICANT'S OPINION: | \$10,958,000.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
- 17) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--------------------------------------|
| APPLICATION: | 2013-0468 |
| APPLICANT: | 1750 CONNECTICUT LLC. |
| PARCEL NO.: | 3951 006 |
| PARCEL ADDRESS: | 1350 17TH ST, |
| TOPIC: | Pre-Hearing Conference - per R&T 441 |
| CURRENT ASSESSMENT: | \$5,038,611.00 |
| APPLICANT'S OPINION: | \$2,000,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 18) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--------------------------------------|
| APPLICATION: | 2013-0606 |
| APPLICANT: | SUTTER/STOCKTON, LLC |
| PARCEL NO.: | 0294 015 |
| PARCEL ADDRESS: | 0391-0399 SUTTER ST, |
| TOPIC: | Pre-Hearing Conference - per R&T 441 |
| CURRENT ASSESSMENT: | \$13,327,973.00 |
| APPLICANT'S OPINION: | \$6,500,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 19) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--------------------------------------|
| APPLICATION: | 2013-0867 |
| APPLICANT: | MIRIWA CENTER INVESTMENTS |
| PARCEL NO.: | 0161 082 |
| PARCEL ADDRESS: | 0728 PACIFIC AVE, #1 |
| TOPIC: | Pre-Hearing Conference - per R&T 441 |
| CURRENT ASSESSMENT: | \$1,774,454.00 |
| APPLICANT'S OPINION: | \$1,075,203.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

20) Hearing, discussion, and possible action involving:

APPLICATION:	2013-0869
APPLICANT:	TP PHAM, LLC
PARCEL NO.:	0798 031
PARCEL ADDRESS:	0930 GROVE ST,
TOPIC:	Pre-Hearing Conference - per R&T 441
CURRENT ASSESSMENT:	\$2,713,635.00
APPLICANT'S OPINION:	\$1,628,350.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION:	2013-0888
APPLICANT:	GAYLORD ASSOCIATES LP
PARCEL NO.:	0305 011
PARCEL ADDRESS:	0550 GEARY ST,
TOPIC:	Pre-Hearing Conference - per R&T 441
CURRENT ASSESSMENT:	\$4,473,720.00
APPLICANT'S OPINION:	\$2,684,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION:	2013-0889
APPLICANT:	GAYLORD ASSOCIATES LP
PARCEL NO.:	0305 036
PARCEL ADDRESS:	0620 JONES ST,
TOPIC:	Pre-Hearing Conference - per R&T 441
CURRENT ASSESSMENT:	\$26,048,832.00
APPLICANT'S OPINION:	\$18,516,592.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1318
APPLICANT:	GALLAGHER & ASSOCIATES LLC
PARCEL NO.:	8702 622
PARCEL ADDRESS:	0290 KING ST, #O-10
TOPIC:	Pre-Hearing Conference - per R&T 441
CURRENT ASSESSMENT:	\$2,107,351.00
APPLICANT'S OPINION:	\$1,050,600.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

24) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3164
APPLICANT: JAPAN CENTER HOTEL ASSOCIATES, LP
PARCEL NO.: 0700 020
PARCEL ADDRESS: 1625 POST ST,
TOPIC: Pre-Hearing Conference - per R&T 441
CURRENT ASSESSMENT: \$632,317.00
APPLICANT'S OPINION: \$300,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

25) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3165
APPLICANT: JAPAN CENTER HOTEL ASSOCIATES, LP
PARCEL NO.: 0700 018
PARCEL ADDRESS: 1625 POST ST,
TOPIC: Pre-Hearing Conference - per R&T 441
CURRENT ASSESSMENT: \$11,360,002.00
APPLICANT'S OPINION: \$5,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

26) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3166
APPLICANT: JAPAN CENTER HOTEL ASSOCIATES, LP
PARCEL NO.: 0700 019
PARCEL ADDRESS: 1625 POST ST,
TOPIC: Pre-Hearing Conference - per R&T 441
CURRENT ASSESSMENT: \$588,708.00
APPLICANT'S OPINION: \$250,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

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翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the Pre-Hearing Conference meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Friday, February 20, 2015, at 1:36 p.m.

Present: Ed Campaña, Scott Spertzel and Mark Watts

Quorum present

Chairperson: Mark Watts, Presiding

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The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present for this pre-hearing conference requested by the Assessor regarding Assessor's request for information made pursuant to Revenue & Taxation Code §408, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2010-2414	Patrick Gallagher	Assessor received applicant's information; no action taken by Board
2012-3833	Patrick Gallagher	Assessor received applicant's information; no action taken by Board
2013-0290	Golden Pig Properties, Inc.	Schedule for hearing as soon as Findings of Fact are issued for the case previously decided by the Board.
2013-0291	Golden Pig Properties, Inc.	To be scheduled after base year appeal has been resolved.
2013-0292	Golden Pig Properties, Inc.	Schedule for hearing as soon as Findings of Fact are issued for the case previously decided by the Board.
2013-0293	Golden Pig Properties, Inc.	To be scheduled after base year appeal has been resolved.
2013-0294	Golden Pig Properties, Inc.	Schedule for hearing as soon as Findings of Fact are issued for the case previously decided by the Board.
2013-0295	Golden Pig Properties, Inc.	To be scheduled after base year appeal has been resolved.
2013-0296	Golden Pig Properties, Inc.	Schedule for hearing as soon as Findings of Fact are issued for the case previously decided by the Board.
2013-0297	Golden Pig Properties, Inc.	To be scheduled after base year appeal has been resolved.
2013-0298	Golden Pig Properties, Inc.	Schedule for hearing as soon as Findings of Fact are issued for the case previously decided by the Board.

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition (continued)</u>
2013-0299	Golden Pig Properties, Inc.	To be scheduled after base year appeal has been resolved.
2013-0867	Miriwa Center Investments	Schedule for valuation hearing.
2013-0869	TP Pham, LLC	Schedule for valuation hearing.
2013-1318	Gallagher & Associates	Assessor received applicant's information; no action taken by Board

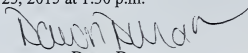
The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for the pre-hearing conference as scheduled, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-0400	Kilroy Realty, LP	Assessor received applicant's information; no action taken by Board
2013-0401	Kilroy Realty, LP	Assessor received applicant's information; no action taken by Board
2013-0468	1750 Connecticut, LLC	Application Denied; No Show
2013-0606	Sutter/Stockton, LLC	Application Denied; No Show

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for the pre-hearing conference as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-0187	Japan Center Hotel Assoc.	Application Withdrawn
2013-0888	Gaylord Associates, LP	Application Withdrawn
2013-0889	Gaylord Associates, LP	Application Withdrawn
2013-3164	Japan Center Hotel Assoc.	Application Withdrawn
2013-3165	Japan Center Hotel Assoc.	Application Withdrawn
2013-3166	Japan Center Hotel Assoc.	Application Withdrawn

There being no further business, the Board, at the hour of 3:18 p.m., recessed to reconvene Monday, February 23, 2015 at 1:30 p.m.


Dawn Duran
Administrator Acting as Clerk

Approved by the Board on Monday, February 23, 2015

Angela Calvillo
Clerk of the Board of Supervisors

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing
Room 406, City Hall
Monday, February 23, 2015
9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1061
APPLICANT: QUAN, WILLIAM
PARCEL NO.: 1435 013B
PARCEL ADDRESS: 3900 GEARY BLVD,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,879,200.00
APPLICANT'S OPINION: \$1,100,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

02-19-15P01:38 RCVD

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0144
APPLICANT: PANG, CHONG HOE
PARCEL NO.: 5278 034
PARCEL ADDRESS: 4343 03RD ST, #206
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$330,000.00
APPLICANT'S OPINION: \$235,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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Assessment Appeals Board

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0146
APPLICANT: LI, SIJIAN
PARCEL NO.: 7126A334
PARCEL ADDRESS: 8100 OCEANVIEW TER, #211
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$300,000.00
APPLICANT'S OPINION: \$150,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0147
APPLICANT: LI, SIJIAN
PARCEL NO.: 7126A334
PARCEL ADDRESS: 8100 OCEANVIEW TER, #211
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$301,360.00
APPLICANT'S OPINION: \$100,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0158
APPLICANT: QUAN, WILLIAM
PARCEL NO.: 1435 013B
PARCEL ADDRESS: 3900 GEARY BLVD,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,892,271.00
APPLICANT'S OPINION: \$2,300,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0175
APPLICANT: LO GIUDICE, ANTHONY
PARCEL NO.: 4811 012
PARCEL ADDRESS: 1360 VAN DYKE AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,035,184.00
APPLICANT'S OPINION: \$900,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

8) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0184
APPLICANT: THOMPSON, RONALD
PARCEL NO.: 5302 056
PARCEL ADDRESS: 2025 - 2045 MCKINNON AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,056,770.00
APPLICANT'S OPINION: \$2,500,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0186
APPLICANT: DONG, DORIS 1994 REVS TRUST
PARCEL NO.: 1509 021
PARCEL ADDRESS: 4400 ANZA ST,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$1,192,511.00
APPLICANT'S OPINION: \$800,630.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: WITHDRAWN

10) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0187
APPLICANT: DONG, DORIS 1994 REVS TRUST
PARCEL NO.: 1519 028
PARCEL ADDRESS: 0558 26TH AVE,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$1,946,396.00
APPLICANT'S OPINION: \$1,550,990.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: WITHDRAWN

11) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0188
APPLICANT: SHINOHARA LANE II LP
PARCEL NO.: 2647 035
PARCEL ADDRESS: 0400 - 0418 CASTRO ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$7,668,619.00
APPLICANT'S OPINION: \$4,100,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

12) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0192
APPLICANT:	MACKEY, JIM
PARCEL NO.:	4074 025
PARCEL ADDRESS:	731 - 733 VERMONT ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$566,592.00
APPLICANT'S OPINION:	\$486,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

13) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0196
APPLICANT:	GARBANZO, LLC
PARCEL NO.:	5590A008
PARCEL ADDRESS:	2198 OAKDALE AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$891,830.00
APPLICANT'S OPINION:	\$500,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0244
APPLICANT:	WOO, JUSTIN
PARCEL NO.:	4023 016
PARCEL ADDRESS:	2711 18TH ST, #22
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$652,878.00
APPLICANT'S OPINION:	\$600,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0256
APPLICANT:	KELLY, CLAUDIA
PARCEL NO.:	1750 031
PARCEL ADDRESS:	1277 ARGUELLO BLVD,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,750,000.00
APPLICANT'S OPINION:	\$1,600,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

16) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0331
APPLICANT:	GARBANZO LLC
PARCEL NO.:	5590A007
PARCEL ADDRESS:	2160V OAKDALE AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$540,673.00
APPLICANT'S OPINION:	\$400,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from the Administrator or by printing Chapter 67 of the San Francisco Administrative Code from the Internet, at <http://www.sfgov.org/sunshine/>

Lobbyist Registration and Reporting Requirements

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site www.sfgov.org/ethics.

Disability Access

Assessment appeal hearings are usually held in Room 406 at City Hall, 1 Dr. Carlton B. Goodlett Place, in San Francisco. City Hall is accessible to persons using wheelchairs and other assistive mobility devices. Ramps are available at the Grove, Van Ness and McAllister.

Assistive listening devices are available upon request at the Clerk of the Board's Office, Room 244. To request sign language interpreters, readers, large print agendas or other accommodations, please contact Wilson Ng at (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.

Language Interpreters

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact Peggy Nevin at (415) 554-5184.

AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matugunan ang mga hiling. Mangyaring tumawag kay Joy Lamug sa (415) 554-7712.

翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Monday, February 23, 2015, at 9:30 a.m.

Present: Mervin Conlan, John Lee and Louisa Mendoza

Quorum present

Chairperson: Louisa Mendoza, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2014 assessment roll year being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0144	Chong Hoe Pang	Submitted

At the hour of 10:03 a.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted application. The Board reconvened in open session at 10:09 a.m. and took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0144	Chong Hoe Pang	A. V. Lowered (Board)

The following listed applicants for change in the assessed valuation of property affecting the assessment roll for various years having not been present for hearing as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-1061	William Quan	Withdrawn
2014-0146	Sijian Li	Withdrawn
2014-0147	Sijian Li	Withdrawn
2014-0158	William Quan	Withdrawn
2014-0175	Anthony Lo Giudice	Withdrawn
2014-0184	Ronald Thompson	Withdrawn
2014-0186	Dong, Doris 1994 Rev Trust	Withdrawn
2014-0187	Dong, Doris 1994 Rev Trust	Withdrawn
2014-0188	Shinohara Lane II LP	Postponed
2014-0192	Jim Mackey	Withdrawn
2014-0196	Garbanzo, LLC	Withdrawn
2014-0244	Justin Woo	Withdrawn
2014-0256	Claudia Kelly	Postponed
2014-0331	Garbanzo, LLC	Withdrawn

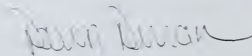
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There being no further business, the Board, at the hour of 10:11 a.m., recessed to reconvene Wednesday, February 25, 2015 at 1:30 p.m.

Cecilia Rustom
Assessment Appeals Board Clerk

A handwritten signature in dark ink, appearing to read "Dawn Duran", with a long, sweeping horizontal stroke at the end.

Dawn Duran
Administrator

Approved by the Board on Thursday, March 12, 2015

Angela Calvillo
Clerk of the Board of Supervisors

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, February 23, 2015
1:30 PM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1188
APPLICANT:	HANDLERY HOTELS, INC.
PARCEL NO.:	0315 013
PARCEL ADDRESS:	0268 O'FARRELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,078,926.00
APPLICANT'S OPINION:	\$900,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

02-19-15P01:39 RCVD

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1189
APPLICANT:	HANDLERY HOTELS, INC.
PARCEL NO.:	0315 014
PARCEL ADDRESS:	0272 O'FARRELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,253,890.00
APPLICANT'S OPINION:	\$900,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

DATE POSTED
FEB 19 2015
Assessment Appeals Board

GOVERNMENT
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FEB 19 2015

- 4) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------------|
| APPLICATION: | 2013-1270 |
| APPLICANT: | RIVERS UNITED INC. |
| PARCEL NO.: | 0284 004 |
| PARCEL ADDRESS: | 0500 - 0516 SUTTER ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$12,434,863.00 |
| APPLICANT'S OPINION: | \$6,307,349.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 5) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--------------------|
| APPLICATION: | 2013-1272 |
| APPLICANT: | RIVERS UNITED INC. |
| PARCEL NO.: | 0284 002 |
| PARCEL ADDRESS: | 0535 POWELL ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,308,352.00 |
| APPLICANT'S OPINION: | \$530,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 6) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--------------------|
| APPLICATION: | 2013-1273 |
| APPLICANT: | RIVERS UNITED INC. |
| PARCEL NO.: | 0284 003 |
| PARCEL ADDRESS: | 0529 POWELL ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$850,340.00 |
| APPLICANT'S OPINION: | \$350,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 7) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---------------------|
| APPLICATION: | 2013-2220 |
| APPLICANT: | CHANG, KUO HSUAN |
| PARCEL NO.: | 0351 047 |
| PARCEL ADDRESS: | 0045 MCALLISTER ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$782,946.00 |
| APPLICANT'S OPINION: | \$250,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

8) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2225
APPLICANT: PATEL, NASIR
PARCEL NO.: 3731 019
PARCEL ADDRESS: 1040 - 1044 FOLSOM ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,394,357.00
APPLICANT'S OPINION: \$250,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2252
APPLICANT: BERKEY, STEPHEN
PARCEL NO.: 0693 016
PARCEL ADDRESS: 1081 POST ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,902,962.00
APPLICANT'S OPINION: \$2,573,760.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2315
APPLICANT: 3741 BUCHANAN STREET ASSOC. LLC
PARCEL NO.: 0445A047
PARCEL ADDRESS: 3741 BUCHANAN ST, #1
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,111,620.00
APPLICANT'S OPINION: \$1,000,458.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

11) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2316
APPLICANT: 3741 BUCHANAN STREET ASSOC. LLC
PARCEL NO.: 0445A048
PARCEL ADDRESS: 3741 BUCHANAN ST, #2
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$979,278.00
APPLICANT'S OPINION: \$881,350.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

12) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2338
APPLICANT: MANDO, WALID
PARCEL NO.: 3733 029
PARCEL ADDRESS: 0896 FOLSOM ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,143,781.00
APPLICANT'S OPINION: \$1,393,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2778
APPLICANT: MITCHELL, JOHN
PARCEL NO.: 0216 024
PARCEL ADDRESS: 1465 WASHINGTON ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,443,622.00
APPLICANT'S OPINION: \$1,000,948.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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Lobbyist Registration and Reporting Requirements

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Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay Joy Lamug sa (415) 554-7712.

翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, February 23, 2015, at 1:33 p.m.

Present: Diane Robinson, Eugene Valla and Mark Watts

Quorum present

Chairperson: Mark Watts, Presiding

The following listed applicants for change in the assessed valuation of property affecting the 2013 assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-2252	Stephen Berkey	Verbal Stipulation Approved
2013-2338	Walid Mando	Submitted

At the hour of 2:21 p.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted application. The Board reconvened in open session at 2:25 p.m. and took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-2338	Walid Mando	Denied

The following listed applicants for change in the assessed valuation of property affecting the 2013 assessment roll having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-1188	Handlery Hotels, Inc.	Postponed
2013-1189	Handlery Hotels, Inc.	Postponed
2013-1270	Rivers United Inc.	Withdrawn
2013-1272	Rivers United Inc.	Withdrawn
2013-1273	Rivers United Inc.	Withdrawn
2013-2220	Kuo Hsuan Chang	Postponed
2013-2225	Nasir Patel	Postponed
2013-2315	3741 Buchanan Street Assoc. LLC	Withdrawn
2013-2316	3741 Buchanan Street Assoc. LLC	Withdrawn
2013-2778	John Mitchell	Postponed

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There being no further business, the Board, at the hour of 2:27 p.m., recessed to reconvene Monday, March 2, 2015 at 9:30 a.m.

Alistair Gibson
Assessment Appeals Board Clerk

A handwritten signature in dark ink, appearing to read 'Dawn Duran', written in a cursive style.

Dawn Duran
Administrator

Approved by the Board on Tuesday, March 03, 2015

Angela Calvillo
Clerk of the Board of Supervisors

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing
Room 406, City Hall
Wednesday, February 25, 2015
1:30 PM

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- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2013-5047
APPLICANT:	LAUREL SPE, LLC
PARCEL NO.:	2014900635
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$412,882.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2013-5048
APPLICANT:	LAUREL SPE, LLC
PARCEL NO.:	2014900634
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$337,428.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

DATE POSTED
FEB 19 2015
Assessment Appeals Board

02-19-15P01:38 RCV

GOVERNMENT
DOCUMENTS DEPT

FEB 19 2015

SAN FRANCISCO
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4) Hearing, discussion, and possible action involving:

APPLICATION:	2013-5049
APPLICANT:	LAUREL SPE, LLC
PARCEL NO.:	2014900633
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$337,446.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION:	2013-5050
APPLICANT:	LAUREL SPE, LLC
PARCEL NO.:	2014900632
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$354,308.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0029
APPLICANT:	A100 US, LLC
PARCEL NO.:	2014900577
PARCEL ADDRESS:	
TOPIC:	
CURRENT ASSESSMENT:	\$2,216,278.00
APPLICANT'S OPINION:	\$647,859.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

7) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0030
APPLICANT:	A100 US, LLC
PARCEL NO.:	2014900575
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$703,606.00
APPLICANT'S OPINION:	\$51,515.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

- 8) Hearing, discussion, and possible action involving:
- | | |
|----------------------|----------------------------------|
| APPLICATION: | 2014-0031 |
| APPLICANT: | A100 US, LLC |
| PARCEL NO.: | 2014900574 |
| PARCEL ADDRESS: | |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | \$1,696,073.00 |
| APPLICANT'S OPINION: | \$50,271.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
- 9) Hearing, discussion, and possible action involving:
- | | |
|----------------------|----------------------------------|
| APPLICATION: | 2014-0057 |
| APPLICANT: | BAM PROPERTIES |
| PARCEL NO.: | 2014900734 |
| PARCEL ADDRESS: | 136 TOWNSEND ST, |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | \$32,387.00 |
| APPLICANT'S OPINION: | \$0.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
- 10) Hearing, discussion, and possible action involving:
- | | |
|----------------------|----------------------------------|
| APPLICATION: | 2014-0058 |
| APPLICANT: | BAM PROPERTIES |
| PARCEL NO.: | 2014900733 |
| PARCEL ADDRESS: | 1300 BRYANT ST, |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | \$185,820.00 |
| APPLICANT'S OPINION: | \$0.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
- 11) Hearing, discussion, and possible action involving:
- | | |
|----------------------|----------------------------------|
| APPLICATION: | 2014-0299 |
| APPLICANT: | RMC PACIFIC MATERIALS, INC. |
| PARCEL NO.: | 2014900747 |
| PARCEL ADDRESS: | 420 MARIPOSA ST, |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | \$596,506.00 |
| APPLICANT'S OPINION: | \$0.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |

12) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0300
APPLICANT:	RMC PACIFIC MATERIALS, INC.
PARCEL NO.:	2014900746
PARCEL ADDRESS:	420 MARIPOSA ST,
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$705,118.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

13) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0301
APPLICANT:	RMC PACIFIC MATERIALS, INC.
PARCEL NO.:	2014900745
PARCEL ADDRESS:	420 MARIPOSA ST,
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$691,392.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	POSTPONED

14) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0309
APPLICANT:	WEI, ANN
PARCEL NO.:	2014400522
PARCEL ADDRESS:	450 SUTTER ST, #2425
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$214,826.00
APPLICANT'S OPINION:	\$214,826.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Penalty Assessment
ROLL TYPE:	REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0358
APPLICANT:	ALBERT'S ORGANICS, INC.
PARCEL NO.:	2014229077
PARCEL ADDRESS:	1625 BUSH ST, #3
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$647,325.00
APPLICANT'S OPINION:	\$161,830.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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ASSESSMENT APPEALS BOARD

City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing

Room 406, City Hall

Thursday, February 26, 2015

9:30 AM

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- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3532
APPLICANT: STUBHUB INC
PARCEL NO.: 2012204380
PARCEL ADDRESS: 0199 FREMONT ST, #3RD FLR
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$11,475,323.00
APPLICANT'S OPINION: \$5,700,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1390
APPLICANT: STUBHUB INC.
PARCEL NO.: 2013214495
PARCEL ADDRESS:
TOPIC:
CURRENT ASSESSMENT: \$12,672,144.00
APPLICANT'S OPINION: \$6,350,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

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DATE POSTED
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Assessment Appeals Board

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- 4) Hearing, discussion, and possible action involving:
APPLICATION: 2013-2877
APPLICANT: KNTV TELEVISION INC
PARCEL NO.: 2013215907
PARCEL ADDRESS:
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$102,101.00
APPLICANT'S OPINION: \$66,717.00
TAXABLE YEAR: 2013
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN
- 5) Hearing, discussion, and possible action involving:
APPLICATION: 2013-2878
APPLICANT: KNTV TELEVISION INC
PARCEL NO.: 2013214783
PARCEL ADDRESS:
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$7,174.00
APPLICANT'S OPINION: \$828.00
TAXABLE YEAR: 2013
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN
- 6) Hearing, discussion, and possible action involving:
APPLICATION: 2013-2879
APPLICANT: KNTV TELEVISION INC
PARCEL NO.: 2013214782
PARCEL ADDRESS:
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$31,083.00
APPLICANT'S OPINION: \$9,918.00
TAXABLE YEAR: 2013
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN
- 7) Hearing, discussion, and possible action involving:
APPLICATION: 2013-2880
APPLICANT: KNTV TELEVISION INC
PARCEL NO.: 2013214772
PARCEL ADDRESS:
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$9,523.00
APPLICANT'S OPINION: \$1,453.00
TAXABLE YEAR: 2013
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

8) Hearing, discussion, and possible action involving:

APPLICATION:	2013-2881
APPLICANT:	KNTV TELEVISION INC
PARCEL NO.:	2013214264
PARCEL ADDRESS:	
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$3,298,032.00
APPLICANT'S OPINION:	\$835,867.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0267
APPLICANT:	ALLILAND, LLC
PARCEL NO.:	1578 014A
PARCEL ADDRESS:	3426 - 3428 BALBOA ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,381,559.00
APPLICANT'S OPINION:	\$1,100,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0314
APPLICANT:	KENNEDY, PATRICK
PARCEL NO.:	3509 043
PARCEL ADDRESS:	104 - 112 09TH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,722,433.00
APPLICANT'S OPINION:	\$2,418,929.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0334
APPLICANT:	LAM, HUY
PARCEL NO.:	1755 012
PARCEL ADDRESS:	0530 - 0534 IRVING ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,636,029.00
APPLICANT'S OPINION:	\$1,250,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

12) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0347
APPLICANT: CHEONG, JUDY
PARCEL NO.: 1437 039
PARCEL ADDRESS: 0441 - 0445 CLEMENT ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,693,735.00
APPLICANT'S OPINION: \$2,950,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0348
APPLICANT: CHEONG, JUDY
PARCEL NO.: 1449 020
PARCEL ADDRESS: 5322 - 5328 GEARY BLVD,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,780,585.00
APPLICANT'S OPINION: \$2,325,480.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

14) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0543
APPLICANT: HIGHMARK CAPITAL MANAGEMENT INC.
PARCEL NO.: 2014223536
PARCEL ADDRESS: 350 CALIFORNIA ST, #1200
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$817,307.00
APPLICANT'S OPINION: \$276,196.00
TAXABLE YEAR: 2014
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0714
APPLICANT: MENDEZ, ROBERT
PARCEL NO.: 5279 037
PARCEL ADDRESS: 1655 JERROLD AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,274,201.00
APPLICANT'S OPINION: \$805,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: REGULAR

16) Hearing, discussion, and possible action involving:

APPLICATION:	2014-1054
APPLICANT:	STUBHUB INC.
PARCEL NO.:	2014224180
PARCEL ADDRESS:	199 FREMONT ST, #3RD FLR
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$14,699,795.00
APPLICANT'S OPINION:	\$7,300,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 3 Hearing
Room 406, City Hall
Friday, February 27, 2015
1:30 PM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2012-4659
APPLICANT:	KREHBIEL, CARL
PARCEL NO.:	0561 007
PARCEL ADDRESS:	2502 BROADWAY,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,071,154.00
APPLICANT'S OPINION:	\$4,826,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1696
APPLICANT:	SCHUTZ, MARK
PARCEL NO.:	6552 057
PARCEL ADDRESS:	3906 26TH ST,
TOPIC:	Other
CURRENT ASSESSMENT:	\$698,317.00
APPLICANT'S OPINION:	\$520,966.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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Assessment Appeals Board

2013-19-15P01:37 RCVD

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- 4) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-------------------|
| APPLICATION: | 2013-2746 |
| APPLICANT: | TWEETER, GEOFFREY |
| PARCEL NO.: | 4068 010 |
| PARCEL ADDRESS: | 1624 20TH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,731,875.00 |
| APPLICANT'S OPINION: | \$1,000,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 5) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-------------------|
| APPLICATION: | 2013-2747 |
| APPLICANT: | 2712 BROADWAY LLC |
| PARCEL NO.: | 0959 008 |
| PARCEL ADDRESS: | 2712 BROADWAY, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$8,156,845.00 |
| APPLICANT'S OPINION: | \$4,425,490.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 6) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--------------------|
| APPLICATION: | 2013-2750 |
| APPLICANT: | LOEWY LIVING TRUST |
| PARCEL NO.: | 1138 010 |
| PARCEL ADDRESS: | 0187 BEAUMONT AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,659,081.00 |
| APPLICANT'S OPINION: | \$1,000,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 7) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-----------------------|
| APPLICATION: | 2013-2752 |
| APPLICANT: | HOROWITZ LIVING TRUST |
| PARCEL NO.: | 0962 002 |
| PARCEL ADDRESS: | 2555 DIVISADERO ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$4,664,639.00 |
| APPLICANT'S OPINION: | \$4,000,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

8) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2922
APPLICANT: BAER-MULCAHY INVESTMENTS, LP
PARCEL NO.: 0910 026
PARCEL ADDRESS: 2070 JEFFERSON ST,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$1,060,000.00
APPLICANT'S OPINION: \$950,000.00
TAXABLE YEAR: 2010
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

9) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2923
APPLICANT: BAER-MULCAHY INVESTMENTS, LP
PARCEL NO.: 0910 027
PARCEL ADDRESS: 2072 JEFFERSON ST,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$1,015,000.00
APPLICANT'S OPINION: \$900,000.00
TAXABLE YEAR: 2010
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

10) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2937
APPLICANT: KREHBIEL, CARL
PARCEL NO.: 0561 007
PARCEL ADDRESS: 2502 BROADWAY,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$7,212,575.00
APPLICANT'S OPINION: \$4,826,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3723
APPLICANT: PARDO, MEGAN
PARCEL NO.: 0051 105
PARCEL ADDRESS: 0650 CHESTNUT ST, #307
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$870,000.00
APPLICANT'S OPINION: \$780,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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Lobbyist Registration and Reporting Requirements

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Disability Access

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AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay Joy Lamug sa (415) 554-7712.

翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 3 for the City and County of San Francisco on Friday, February 27, 2015, at 1:30 p.m.

Present: Ed Campaña, Anne Ferrel, and Shawn Ridgell

Quorum present

Chairperson: Ed Campaña, Presiding

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-4659	Carl Krehbiel	Verbal Stipulation Approved
2013-2937	Carl Krehbiel	Verbal Stipulation Approved
2013-3723	Megan Pardo	Submitted

At the hour of 2:17 p.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted application. The Board reconvened in open session at 2:21 p.m. and took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-3723	Megan Pardo	A.V. Lowered (Board); 2-1 vote with Member Campaña dissenting

The following listed applicant for change in the assessed valuation of property affecting the 2010 assessment roll year having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-2922	Baer-Mulcahy Investments, LP	Denied-No Show
2013-2923	Baer-Mulcahy Investments, LP	Denied-No Show

The following listed applicants for change in the assessed valuation of property affecting the various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-1696	Mark Schutz	Withdrawn
2013-2746	Geoffrey Tweeter	Withdrawn
2013-2750	Loewy Living Trust	Withdrawn
2013-2752	Horowitz Living Trust	Withdrawn
2013-2747	2712 Broadway LLC	Withdrawn

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There being no further business, the Board, at the hour of 2:25 p.m., recessed to reconvene Monday, February 2, 2015, at 9:30 a.m.

Daniel Suguitan
Assessment Appeals Board Clerk

A handwritten signature in dark ink, appearing to read "Dawn Duran", with a long horizontal flourish extending to the right.

Dawn Duran
Administrator

Approved by the Board on Tuesday, April 7, 2015

Angela Calvillo
Clerk of the Board of Supervisors

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, March 2, 2015
9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2012-2582
APPLICANT:	ZAYTSEVA, TATYANA
PARCEL NO.:	0166 067
PARCEL ADDRESS:	0733 FRONT ST, #604
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,250,000.00
APPLICANT'S OPINION:	\$950,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2012-4506
APPLICANT:	MALY, JOSEPH
PARCEL NO.:	0945 017
PARCEL ADDRESS:	2555 FILBERT ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,832,666.00
APPLICANT'S OPINION:	\$3,000,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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Assessment Appeals Board

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- 4) Hearing, discussion, and possible action involving:
- | | |
|----------------------|----------------------|
| APPLICATION: | 2012-4514 |
| APPLICANT: | QUESADA, RAMON A III |
| PARCEL NO.: | 4101 124 |
| PARCEL ADDRESS: | 0055 SIERRA ST, #201 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$884,260.00 |
| APPLICANT'S OPINION: | \$700,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 5) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--------------------|
| APPLICATION: | 2013-1029 |
| APPLICANT: | SPERANDIO, KENNETH |
| PARCEL NO.: | 1807 018 |
| PARCEL ADDRESS: | 1484 47TH AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$992,940.00 |
| APPLICANT'S OPINION: | \$684,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 6) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------|
| APPLICATION: | 2013-2575 |
| APPLICANT: | FRIED, LOUIS |
| PARCEL NO.: | 2692 020 |
| PARCEL ADDRESS: | 4432 19TH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$2,809,264.00 |
| APPLICANT'S OPINION: | \$2,330,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 7) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---------------------------|
| APPLICATION: | 2013-2600 |
| APPLICANT: | LEHMANN 2009 FAMILY TRUST |
| PARCEL NO.: | 1304 015 |
| PARCEL ADDRESS: | 0025 SCENIC WAY, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$4,166,775.00 |
| APPLICANT'S OPINION: | \$2,900,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

8) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2622
APPLICANT: REISFIELD, DEREK
PARCEL NO.: 1303 010
PARCEL ADDRESS: 0050 SCENIC WAY,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,076,035.00
APPLICANT'S OPINION: \$2,950,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2628
APPLICANT: ALSOP, STEWART TRUST
PARCEL NO.: 0476 001B
PARCEL ADDRESS: 2835 LARKIN ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,132,017.00
APPLICANT'S OPINION: \$2,200,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0290
APPLICANT: LAM, ANDREW
PARCEL NO.: 3768 275
PARCEL ADDRESS: 403 MAIN ST, #719N
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$550,000.00
APPLICANT'S OPINION: \$403,500.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

11) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0362
APPLICANT: HUSBY, PHILIP G.
PARCEL NO.: 0599 092
PARCEL ADDRESS: 2040 FRANKLIN ST, #1202
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$746,906.00
APPLICANT'S OPINION: \$667,528.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, March 2, 2015, at 9:30 a.m.

Present: Jeff Morris, Diane Robinson and Joseph Tham

Quorum present

Chairperson: Jeff Morris, Presiding

The following listed applicants for change in the assessed valuation of property affecting the 2013 and 2014 assessment rolls being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0290	Andrew Lam	Submitted
2014-0362	Philip G. Husby	Submitted

At the hour of 11:02 a.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted applications. The Board reconvened in open session at 11:18 a.m. and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0290	Andrew Lam	A.V. Lowered (Board)
2014-0362	Philip G. Husby	A.V. Lowered (Board)

The following listed applicant for change in the assessed valuation of property affecting the 2012 assessment roll year having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-2582	Tatyana Zaytseva	Denied-No Show

The following listed applicants for change in the assessed valuation of property affecting the assessment roll for various years having not been present for hearing as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-4506	Joseph Maly	Postponed
2012-4514	Ramon A III Quesada	Postponed
2013-1029	Kenneth Sperandio	Postponed
2013-2575	Louis Fried	Postponed
2013-2600	Lehmann 209 Family Trust	Postponed
2013-2622	Derek Reisfield	Postponed
2013-2628	Alsop, Stewart Trust	Postponed

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There being no further business, the Board, at the hour of 11:21 a.m., recessed to reconvene Tuesday, March 3, 2015 at 9:30 a.m.

Cecilia Rustom
Assessment Appeals Board Clerk

A handwritten signature in dark ink, appearing to read 'Dawn Duran', with a stylized, flowing script.

Dawn Duran
Administrator

Approved by the Board on Tuesday, March 3, 2015

Angela Calvillo
Clerk of the Board of Supervisors

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing

Room 406, City Hall

Tuesday, March 3, 2015

9:30 AM

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- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0112
APPLICANT: OJAKIAN, MARY
PARCEL NO.: 0629 023
PARCEL ADDRESS: 2244 FILLMORE ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,589,109.00
APPLICANT'S OPINION: \$1,525,000.00
TAXABLE YEAR: 2009
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0113
APPLICANT: OJAKIAN, MARY
PARCEL NO.: 0629 023
PARCEL ADDRESS: 2244 FILLMORE ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,654,684.00
APPLICANT'S OPINION: \$1,525,000.00
TAXABLE YEAR: 2009
APPEAL TYPE: Real Property
ROLL TYPE: 2ND ESCAPE

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Assessment Appeals Board

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0114
APPLICANT: OJAKIAN, MARY
PARCEL NO.: 0629 023
PARCEL ADDRESS: 2244 FILLMORE ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,650,759.00
APPLICANT'S OPINION: \$1,525,000.00
TAXABLE YEAR: 2010
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0115
APPLICANT: OJAKIAN, MARY
PARCEL NO.: 0629 023
PARCEL ADDRESS: 2244 FILLMORE ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,663,187.00
APPLICANT'S OPINION: \$1,525,000.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0116
APPLICANT: OJAKIAN, MARY
PARCEL NO.: 0629 023
PARCEL ADDRESS: 2244 FILLMORE ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,696,447.00
APPLICANT'S OPINION: \$1,525,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

7) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3261
APPLICANT: OJAKIAN, MARY
PARCEL NO.: 0629 023
PARCEL ADDRESS: 2244 FILLMORE ST,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$1,567,623.00
APPLICANT'S OPINION: \$1,525,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR

8) Hearing, discussion, and possible action involving:

APPLICATION:	2013-3262
APPLICANT:	OJAKIAN, MARY
PARCEL NO.:	0629 023
PARCEL ADDRESS:	2244 FILLMORE ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$1,639,884.00
APPLICANT'S OPINION:	\$1,525,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	2ND BASE YEAR

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* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, March 3, 2015, at 9:35 a.m.

Present: Diane Robinson, Joseph Tham and Eugene Valla

Quorum present

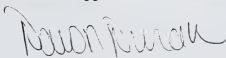
Chairperson: Joseph Tham, Presiding

The following listed applicant for change in the assessed valuation of property affecting various years of the assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-0112	Mary Ojakian	Postponed at hearing; reschedule in 45 days
2013-0113	Mary Ojakian	Postponed at hearing; reschedule in 45 days
2013-0114	Mary Ojakian	Postponed at hearing; reschedule in 45 days
2013-0115	Mary Ojakian	Postponed at hearing; reschedule in 45 days
2013-0116	Mary Ojakian	Postponed at hearing; reschedule in 45 days
2013-3261	Mary Ojakian	Postponed at hearing; reschedule in 45 days
2013-3262	Mary Ojakian	Postponed at hearing; reschedule in 45 days

There being no further business, the Board, at the hour of 10:04 a.m., recessed to reconvene on Wednesday, March 4, 2015, at 9:30 a.m.

Alistair Gibson
Assessment Appeals Board Clerk



Dawn Duran
Administrator

Approved by the Board on March 4, 2015

Angela Calvillo
Clerk of the Board of Supervisors

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, March 4, 2015
9:30 AM

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- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2013-0119
APPLICANT:	MAIONCHI, DOMINIC
PARCEL NO.:	2013700669
PARCEL ADDRESS:	00003-BERTH #439/40'
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$27,722.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0131
APPLICANT:	GIRAUDO, JOSEPH
PARCEL NO.:	3545 092
PARCEL ADDRESS:	0031 - 0033 RAMONA AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,300,000.00
APPLICANT'S OPINION:	\$943,671.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

02-24-15P04:13 RCVD

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Assessment Appeals Board

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0132
APPLICANT: GIRAUDO, JOSEPH
PARCEL NO.: 3545 092
PARCEL ADDRESS: 0031 - 0033 RAMONA AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,392,955.00
APPLICANT'S OPINION: \$943,671.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0151
APPLICANT: WARD, TEANNA
PARCEL NO.: 4991 349
PARCEL ADDRESS: 0101 CRESCENT WAY UNIT, #2104
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$381,581.00
APPLICANT'S OPINION: \$285,500.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0202
APPLICANT: LAI, KEN
PARCEL NO.: 3102 019
PARCEL ADDRESS: 0125 SANTA ANA AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,185,869.00
APPLICANT'S OPINION: \$1,856,325.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0203
APPLICANT: LIM, CINDY
PARCEL NO.: 1782 016
PARCEL ADDRESS: 2228 - 2230 JUDAH ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,045,671.00
APPLICANT'S OPINION: \$820,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

8) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0204
APPLICANT:	GAW, MICHAEL
PARCEL NO.:	1567 029
PARCEL ADDRESS:	628 25TH AVE,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$781,686.00
APPLICANT'S OPINION:	\$550,842.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, March 4, 2015, at 9:36 a.m.

Present: Jeff Morris, Eugene Valla and Mark Watts

Quorum present

Chairperson: Jeff Morris, Presiding

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The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-0119	Dominic Maionchi	Submitted
2014-0131	Joseph Giraudo	Submitted
2014-0132	Joseph Giraudo	Submitted

At the hour of 11:42 a.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted applications. The Board reconvened in open session at 11:57 a.m. and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-0119	Dominic Maionchi	Denied
2014-0131	Joseph Giraudo	A.V. Lowered (Board)
2014-0132	Joseph Giraudo	A.V. Lowered (Board)

The following listed applicants for change in the assessed valuation of property affecting the 2014 assessment roll having not been present for the hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0151	Teanna Ward	Denied; No Show
2014-0202	Ken Lai	Denied; No Show

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for the hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0203	Cindy Lim	Withdrawn
2014-0204	Michael Gaw	Postponed

There being no further business, the Board, at the hour of 12:01 p.m., recessed to reconvene Wednesday, March 4, 2015, at 1:30 p.m.



Dawn Duran
Administrator Acting as Clerk

Approved by the Board on Monday, March 9, 2015

Angela Calvillo
Clerk of the Board of Supervisors

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E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, March 4, 2015
1:30 PM

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- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1402
APPLICANT:	AVALONBAY COMMUNITIES INC.
PARCEL NO.:	8705 006
PARCEL ADDRESS:	0353 - 0383 KING ST,
TOPIC:	Admin Hearing - Duplicate filing
CURRENT ASSESSMENT:	\$154,627,824.00
APPLICANT'S OPINION:	\$118,000,000.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1870
APPLICANT:	WU, UN KEI
PARCEL NO.:	7251 046
PARCEL ADDRESS:	0012 MIDDLEFIELD DR,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,000,000.00
APPLICANT'S OPINION:	\$820,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, March 4, 2015, at 1:36 p.m.

Present: Jeff Morris, Diane Robinson and Eugene Valla

Quorum present

Chairperson: Jeff Morris, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-1402	AvalonBay Communities	Submitted
2013-2890	David Jones	Submitted
2014-0213	Vladimir Shpotnik	Submitted
2014-0253	Julio Monteza	Submitted
2014-0293	Lena Ngow	Submitted
2014-0375	Murphy Clark Trust	Submitted

The following listed applicant for change in the assessed valuation of property affecting the 2013 assessment roll having not been present for the hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-1870	Un Kei Wu	Denied; No Show

There being no further business, the Board, at the hour of 4:08 p.m., recessed to reconvene Tuesday, March 10, 2015, at 9:30 a.m.



Dawn Duran
Administrator Acting as Clerk

Approved by the Board on Monday, March 9, 2015

Angela Calvillo
Clerk of the Board of Supervisors

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

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NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
MONDAY, MARCH 9, 2015
9:30 AM

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1. Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board)
2. Closed session to deliberate and take possible action on the following applications that were taken under submission on March 4, 2015 (pursuant to Revenue and Taxation code sections 1605.4):

A) APPLICATION: 2013-2890

APPLICANT:	JONES, DAVID
PARCEL NO.:	6533 056
PARCEL ADDRESS:	3722 26TH ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$620,000.00
APPLICANT'S OPINION:	\$545,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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Assessment Appeals Board

- B) APPLICATION: 2014-0213
APPLICANT: SHPOTNIK, VLADIMIR
PARCEL NO.: 1081 009
PARCEL ADDRESS: 2416 GEARY BLVD,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,672,005.00
APPLICANT'S OPINION: \$990,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
- C) APPLICATION: 2014-0253
APPLICANT: MONTEZA, JULIO
PARCEL NO.: 5361 003
PARCEL ADDRESS: 1918 KEITH ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$295,173.00
APPLICANT'S OPINION: \$180,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
- D) APPLICATION: 2014-0293:
APPLICANT: NGOW, LENA
PARCEL NO.: 1608 026
PARCEL ADDRESS: 0752 - 0754 37TH AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,473,650.00
APPLICANT'S OPINION: \$1,135,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
- E) APPLICATION: 2014-0375
APPLICANT: MURPHY CLARK TRUST
PARCEL NO.: 6193 016
PARCEL ADDRESS: 1231 GOETTINGEN ST,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$475,000.00
APPLICANT'S OPINION: \$300,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)
4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)
5. Adjournment.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
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San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing

Room 406, City Hall

Tuesday, March 10, 2015

9:30 AM

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- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2006-1377
APPLICANT: ZORO, LLC
PARCEL NO.: 3783 009
PARCEL ADDRESS: 0699 08TH ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$47,041,873.00
APPLICANT'S OPINION: \$29,800,283.00
TAXABLE YEAR: 2003
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

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- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2006-1378
APPLICANT: ZORO, LLC
PARCEL NO.: 3783 009
PARCEL ADDRESS: 0699 08TH ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$47,920,142.00
APPLICANT'S OPINION: \$30,356,651.00
TAXABLE YEAR: 2004
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

DATE POSTED

MAR 04 2015

Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION: 2006-1379
APPLICANT: ZORO, LLC
PARCEL NO.: 3783 009
PARCEL ADDRESS: 0699 08TH ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$48,878,543.00
APPLICANT'S OPINION: \$30,963,782.00
TAXABLE YEAR: 2005
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION: 2006-1380
APPLICANT: ZORO, LLC
PARCEL NO.: 3783 009
PARCEL ADDRESS: 0699 08TH ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$49,856,112.00
APPLICANT'S OPINION: \$31,583,056.00
TAXABLE YEAR: 2006
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION: 2007-0581
APPLICANT: ZORO LLC
PARCEL NO.: 3783 009
PARCEL ADDRESS: 0699 08TH ST,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$43,915,649.00
APPLICANT'S OPINION: \$27,530,865.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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Disability Access

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Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matutugunan ang mga hiling. Mangyaring tumawag kay Joy Lamug sa (415) 554-7712.

翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, March 10, 2015, at 9:32 a.m.

Present: Diane Robinson, Scott Spertzel and Joseph Tham

Quorum present

Chairperson: Scott Spertzel, Presiding

Deputy City Attorney Zachary Porianda

The Board convened in open session, and with no public present for comment, the Board took a brief recess at the hour of 9:40 a.m. to await arrival of the Assessor's representative.

At the hour of 9:50 a.m. the Board reconvened in open session, and with following listed applicant for change in the assessed valuation of property affecting various years of the assessment roll having not been present for the hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2006-1377	Zoro, LLC	Denied; Non-Appearence
2006-1378	Zoro, LLC	Denied; Non-Appearence
2006-1379	Zoro, LLC	Denied; Non-Appearence
2006-1380	Zoro, LLC	Denied; Non-Appearence
2007-0581	Zoro, LLC	Denied; Non-Appearence

There being no further business, the Board, at the hour of 9:58 a.m., recessed to immediately reconvene this same morning, Mach 10, 2015, at 10:00 a.m. for a closed session meeting.



Dawn Duran
Administrator Acting as Clerk

Approved by the Board on March 13, 2015

Angela Calvillo
Clerk of the Board of Supervisors

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
TUESDAY, MARCH 10, 2015
9:45 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

1. Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board)
2. Closed session with legal counsel to review both parties' newly submitted documents that were requested by the Board and to take possible action on the below application at issue (pursuant to Revenue and Taxation code sections 1605.4):

03-05-15A08:08 RCVD

A. APPLICATION:

2013-5016

APPLICANT:

George Hauser

PARCEL NO.:

3730 228

PARCEL ADDRESS:

60 Rausch Street,

TOPIC:

Base Year/Change in Ownership-Incorrect Value

CURRENT ASSESSMENT:

\$590,000

APPLICANT'S OPINION:

\$20,000

TAXABLE YEAR:

2010

APPEAL TYPE:

Real Property

ROLL TYPE:

Supplemental

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3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)
4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)
5. Adjournment.

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Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay Joy Lamug sa (415) 554-7712.

翻譯 必須在會議前最少四十八小時提出要求
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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the Closed Meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, March 10, 2015, at 10:30 a.m.

Present: Diane Robinson, Scott Spertzel and Joseph Tham

Quorum present

Chairperson: Scott Spertzel, Presiding

Deputy City Attorney Zachary Porianda

With no public present for comment, the Board went into closed session with legal counsel at 10:35 a.m. to review the parties' newly submitted documents that were requested by the Board following the January 13, 2015 hearing. The Board reconvened in open session at the hour of 11:38 a.m., and took no action on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-5016	George Hauser	Parties to be rescheduled before the Board for continued hearing.

There being no further business, the Board, at the hour of 11:42 a.m., recessed to reconvene Friday, March 13, 2015, at 9:30 a.m.



Dawn Duran
Administrator Acting as Clerk

Approved by the Board on March 13, 2015

Angela Calvillo
Clerk of the Board of Supervisors

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing
Room 406, City Hall
Thursday, March 12, 2015
9:30 AM (ALL DAY)

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2008-1473
APPLICANT: CLIFFORD CHANCE US LLP
PARCEL NO.: 2008204459
PARCEL ADDRESS: 0001 MARKET STEUART TOWER, #0600
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$4,828,715.00
APPLICANT'S OPINION: \$2,400,000.00
TAXABLE YEAR: 2008
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2009-0589
APPLICANT: CLIFFORD CHANCE US LLP
PARCEL NO.: 2009900626
PARCEL ADDRESS:
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$4,846,719.00
APPLICANT'S OPINION: \$4,794,785.00
TAXABLE YEAR: 2007
APPEAL TYPE: Personal Property
ROLL TYPE: 2ND ESCAPE

DATE POSTED

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Assessment Appeals Board

- 4) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------------------|
| APPLICATION: | 2009-3450 |
| APPLICANT: | CLIFFORD CHANCE US LLP |
| PARCEL NO.: | 2009205099 |
| PARCEL ADDRESS: | |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$4,713,866.00 |
| APPLICANT'S OPINION: | \$1,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
- 5) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---|
| APPLICATION: | 2009-3655 |
| APPLICANT: | SEDGWICK, DETERT, MORAN & ARNOLD, LLP |
| PARCEL NO.: | 2009200483 |
| PARCEL ADDRESS: | |
| TOPIC: | Classification of Property is Incorrect |
| CURRENT ASSESSMENT: | \$6,635,904.00 |
| APPLICANT'S OPINION: | \$3,300,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
- 6) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--------------------------------|
| APPLICATION: | 2010-3296 |
| APPLICANT: | SEDGWICK DETERT MORAN & ARNOLD |
| PARCEL NO.: | 2010208111 |
| PARCEL ADDRESS: | 0135 MAIN ST, #1400 |
| TOPIC: | |
| CURRENT ASSESSMENT: | \$2,238,303.00 |
| APPLICANT'S OPINION: | \$1,100,000.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
- 7) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--------------------------------------|
| APPLICATION: | 2010-3298 |
| APPLICANT: | SEDGWICK DETERT MORAN & ARNOLD |
| PARCEL NO.: | 2010200463 |
| PARCEL ADDRESS: | 0001 MARKET STEUART TOWER , #8TH FLR |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$5,315,950.00 |
| APPLICANT'S OPINION: | \$2,700,000.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

8) Hearing, discussion, and possible action involving:

APPLICATION: 2010-4963
APPLICANT: CLIFFORD CHANCE US LLP
PARCEL NO.: 2010204406
PARCEL ADDRESS: 0001 MARKET STEUART TOWER , #0600
TOPIC:
CURRENT ASSESSMENT: \$4,475,491.00
APPLICANT'S OPINION: \$500,000.00
TAXABLE YEAR: 2010
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2011-3865
APPLICANT: SEDGEWICK, DETERT, MORAN & ARNOLD LLP
PARCEL NO.: 2011200682
PARCEL ADDRESS: 0001 MARKET STEUART TOWER , #8TH FLR
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$6,209,705.00
APPLICANT'S OPINION: \$3,100,000.00
TAXABLE YEAR: 2011
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2011-4606
APPLICANT: CLIFFORD CHANCE US LLP
PARCEL NO.: 2011204955
PARCEL ADDRESS: 0001 MARKET STEUART TOWER , #0600
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$2,844,013.00
APPLICANT'S OPINION: \$200,000.00
TAXABLE YEAR: 2011
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3381
APPLICANT: CLIFFORD CHANCE US LLP
PARCEL NO.: 2012203413
PARCEL ADDRESS: 0001 MARKET STEUART TOWER , #0600
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$2,727,356.00
APPLICANT'S OPINION: \$100,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3826
APPLICANT: SEDGWICK LLP
PARCEL NO.: 2012200445
PARCEL ADDRESS: 0001 MARKET STEUART TOWER , #8TH FLR
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$4,485,348.00
APPLICANT'S OPINION: \$200,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1383
APPLICANT: SEDGWICK LLP
PARCEL NO.: 2013210427
PARCEL ADDRESS:
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$4,251,781.00
APPLICANT'S OPINION: \$1,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1456
APPLICANT: CLIFFORD CHANCE US LLP
PARCEL NO.: 2013213603
PARCEL ADDRESS:
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$2,492,528.00
APPLICANT'S OPINION: \$100,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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翻譯 必須在會議前最少四十八小時提出要求
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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Thursday, March 12, 2015, at 9:30 a.m.

Present: Louisa Mendoza, Scott Spertzel and Yosef Tahbazof

Quorum present

Chairperson: Scott Spertzel, Presiding

The following listed applicants for change in the assessed valuation of property affecting the assessment roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2008-1473	Clifford Chance US LLP	Written Stipulation Approved
2009-0589	Clifford Chance US LLP	Written Stipulation Approved
2009-3450	Clifford Chance US LLP	Written Stipulation Approved
2009-3655	Sedgwick Detert Moran & Arnold	Continued
2010-3296	Sedgwick Detert Moran & Arnold	Verbal Stipulation Approved
2010-3298	Sedgwick Detert Moran & Arnold	Continued
2010-4963	Clifford Chance US LLP	Written Stipulation Approved
2011-3865	Sedgwick Detert Moran & Arnold	Continued
2012-3826	Sedgwick Detert Moran & Arnold	Continued
2013-1383	Sedgwick Detert Moran & Arnold	Continued

The following listed applicant for change in the assessed valuation of property affecting the assessment roll for various years having not been present for hearing as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-4606	Clifford Chance US LLP	Withdrawn
2012-3381	Clifford Chance US LLP	Withdrawn
2013-1456	Clifford Chance US LLP	Withdrawn

There being no further business, the Board, at the hour of 10:47 a.m., recessed to reconvene Wednesday, March 18, 2015 at 9:30 a.m.

Cecilia Rustom
Assessment Appeals Board Clerk


Dawn Duran
Administrator

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Approved by the Board on Wednesday, March 18, 2015

Angela Calvillo
Clerk of the Board of Supervisors

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E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Friday, March 13, 2015
9:30 AM

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- 3/15
- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2012-5120
APPLICANT:	1040 MASON LLC
PARCEL NO.:	0223 010
PARCEL ADDRESS:	1040 MASON ST,
TOPIC:	Penalty Assessment
CURRENT ASSESSMENT:	\$989,983.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Penalty - LEOP
ROLL TYPE:	SUPPLEMENTAL

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- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2012-5493
APPLICANT:	LES ANGLES LLC
PARCEL NO.:	0176 010
PARCEL ADDRESS:	0112 COLUMBUS AVE,
TOPIC:	Penalty Assessment
CURRENT ASSESSMENT:	\$0.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Penalty - LEOP
ROLL TYPE:	ESCAPE

DATE POSTED

MAR 04 2015

Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3184
APPLICANT: 1590 SACRAMENTO STREET LLC
PARCEL NO.: 0218 015
PARCEL ADDRESS: 1590 SACRAMENTO ST,
TOPIC: Penalty Assessment
CURRENT ASSESSMENT: \$0.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2012
APPEAL TYPE: Penalty - LEOP
ROLL TYPE: ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3185
APPLICANT: 1225 PINE STREET LLC
PARCEL NO.: 0277 023
PARCEL ADDRESS: 1225 PINE ST,
TOPIC: Penalty Assessment
CURRENT ASSESSMENT: \$0.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2012
APPEAL TYPE: Penalty - LEOP
ROLL TYPE: ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3297
APPLICANT: 1844 MARKET STREET LLC
PARCEL NO.: 0871 016
PARCEL ADDRESS: 1844 MARKET ST,
TOPIC: Penalty Assessment
CURRENT ASSESSMENT: \$0.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2011
APPEAL TYPE: Penalty - LEOP
ROLL TYPE: ESCAPE

7) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4989
APPLICANT: CONTI, INC.
PARCEL NO.: 7225 014C
PARCEL ADDRESS: 2560 - 2570 OCEAN AVE,
TOPIC: Penalty Assessment
CURRENT ASSESSMENT: \$0.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2013
APPEAL TYPE: Penalty - LEOP
ROLL TYPE: ESCAPE

8) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0016
APPLICANT:	OCEAN PROPERTIES, LLC
PARCEL NO.:	6902 014
PARCEL ADDRESS:	2425 OCEAN AVE,
TOPIC:	Penalty Assessment
CURRENT ASSESSMENT:	\$0.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Penalty - LEOP
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

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* Public comment will be taken on every item on the agenda.



JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Friday, March 13, 2015 at 9:30 a.m.

Present: Diane Robinson, Scott Spertzel and Eugene Valla

Quorum present

Chairperson: Scott Spertzel, Presiding

The following listed applicants for change in the assessed valuation of property for various years of penalty assessments being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-5120	1040 Mason LLC	Submitted
2012-5493	Les Angles LLC	Submitted
2013-3297	1844 Market Street LLC	Submitted
2013-4989	Conti, Inc.	Submitted

At the hour of 11:24 a.m. the Board went into closed session to deliberate the above referenced submitted applications. The Board reconvened in open session at 11:33 a.m., and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-5120	1040 Mason LLC	Denied
2012-5493	Les Angles LLC	Penalty Abated; 2-1 vote with Member Valla dissenting
2013-3297	1844 Market Street LLC	Denied
2013-4989	Conti, Inc.	Denied

The following listed applicants for change in the assessed valuation of property for various years of penalty assessments having not been present for the hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-3184	1590 Sacramento Street LLC	Postponed
2013-3185	1225 Pine Street LLC	Postponed
2014-0016	Ocean Properties, LLC	Withdrawn

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There being no further business, the Board, at the hour of 11:35 a.m., recessed to reconvene Friday, March 13, 2015, at 1:30 p.m.

Alistair Gibson
Assessment Appeals Board Clerk

A handwritten signature in black ink, appearing to read "Dawn Duran", with a long, sweeping horizontal line extending to the right.

Dawn Duran
Administrator

Approved by the Board on March 19, 2015

Angela Calvillo
Clerk of the Board of Supervisors

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Admin Hearing
Room 406, City Hall
Friday, March 13, 2015
1:30 PM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2012-0733
APPLICANT:	ZR JACKSON LP
PARCEL NO.:	0196 001
PARCEL ADDRESS:	0621V SANSOME ST,
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$2,263,905.00
APPLICANT'S OPINION:	\$1,700,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

GOVERNMENT
DOCUMENTS DEPT

MAR 04 2015

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- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2012-2036
APPLICANT:	PARK LANE ASSOCIATES LP
PARCEL NO.:	0222 009
PARCEL ADDRESS:	1100 SACRAMENTO ST,
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$42,170,805.00
APPLICANT'S OPINION:	\$25,302,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
MAR 04 2015
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2012-2285
APPLICANT:	HAMPTON GOLDEN GATE ASSOC.
PARCEL NO.:	0346 006
PARCEL ADDRESS:	0366 - 0390 GOLDEN GATE AVE,
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$13,611,326.00
APPLICANT'S OPINION:	\$8,173,580.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2012-4910
APPLICANT:	PARK LANE ASSOCIATES LP
PARCEL NO.:	0222 009
PARCEL ADDRESS:	1100 SACRAMENTO ST,
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$35,000,000.00
APPLICANT'S OPINION:	\$20,000,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

6) Hearing, discussion, and possible action involving:

APPLICATION:	2012-5516
APPLICANT:	CIVIC PLAZA ASSOCIATES, LLC
PARCEL NO.:	0854 011
PARCEL ADDRESS:	0055 SITUS TO BE ASSIGNED ST,
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$4,538,000.00
APPLICANT'S OPINION:	\$728,000.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

7) Hearing, discussion, and possible action involving:

APPLICATION:	2012-5517
APPLICANT:	CIVIC PLAZA ASSOCIATES, LLC
PARCEL NO.:	0854 012
PARCEL ADDRESS:	0055 SITUS TO BE ASSIGNED ST,
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$305,000.00
APPLICANT'S OPINION:	\$60,000.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

- 8) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------------|
| APPLICATION: | 2013-0209 |
| APPLICANT: | CHIN, PETER |
| PARCEL NO.: | 0144 009 |
| PARCEL ADDRESS: | 0426 - 0430 BROADWAY, |
| TOPIC: | Pre-Hearing Conference |
| CURRENT ASSESSMENT: | \$2,485,983.00 |
| APPLICANT'S OPINION: | \$1,502,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 9) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------------------|
| APPLICATION: | 2013-0590 |
| APPLICANT: | VAN NESS HOTELS PARTNERS LLC |
| PARCEL NO.: | 0715 009 |
| PARCEL ADDRESS: | 1050 - 1066 VAN NESS AVE, |
| TOPIC: | Pre-Hearing Conference |
| CURRENT ASSESSMENT: | \$17,318,878.00 |
| APPLICANT'S OPINION: | \$12,750,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 10) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------------|
| APPLICATION: | 2013-0775 |
| APPLICANT: | ZR JACKSON LP |
| PARCEL NO.: | 0196 001 |
| PARCEL ADDRESS: | 0621V SANSOME ST, |
| TOPIC: | Pre-Hearing Conference |
| CURRENT ASSESSMENT: | \$2,309,183.00 |
| APPLICANT'S OPINION: | \$1,700,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 11) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--------------------------------------|
| APPLICATION: | 2013-0777 |
| APPLICANT: | ZR JACKSON LP |
| PARCEL NO.: | 0196 027 |
| PARCEL ADDRESS: | 0405 - 0445 SITUS TO BE ASSIGNED ST, |
| TOPIC: | Pre-Hearing Conference |
| CURRENT ASSESSMENT: | \$19,339,417.00 |
| APPLICANT'S OPINION: | \$12,800,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

12) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0873
APPLICANT: HAMPTON GOLDEN GATE ASSOC.
PARCEL NO.: 0346 006
PARCEL ADDRESS: 0366 - 0390 GOLDEN GATE AVE,
TOPIC: Pre-Hearing Conference
CURRENT ASSESSMENT: \$13,883,219.00
APPLICANT'S OPINION: \$8,336,580.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1140
APPLICANT: BARNEY'S, INC
PARCEL NO.: 0328 003
PARCEL ADDRESS: 0048 STOCKTON ST,
TOPIC: Pre-Hearing Conference
CURRENT ASSESSMENT: \$21,553,451.00
APPLICANT'S OPINION: \$15,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1141
APPLICANT: BARNEY'S, INC
PARCEL NO.: 0328 004
PARCEL ADDRESS: 0048 STOCKTON ST,
TOPIC: Pre-Hearing Conference
CURRENT ASSESSMENT: \$49,268,563.00
APPLICANT'S OPINION: \$35,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1142
APPLICANT: DB 800 MARKET LLC
PARCEL NO.: 0329 001
PARCEL ADDRESS: 0800 - 0830 MARKET ST,
TOPIC: Pre-Hearing Conference
CURRENT ASSESSMENT: \$37,265,811.00
APPLICANT'S OPINION: \$32,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

16) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1146
APPLICANT:	BEACON PARKING LP
PARCEL NO.:	8702 609
PARCEL ADDRESS:	0200 - 0298 KING ST,
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$12,484,775.00
APPLICANT'S OPINION:	\$11,000,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1147
APPLICANT:	BEACON PARKING LP
PARCEL NO.:	8702 610
PARCEL ADDRESS:	0200 - 0298 KING ST,
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$11,841,100.00
APPLICANT'S OPINION:	\$10,500,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1148
APPLICANT:	BEACON PARKING LP
PARCEL NO.:	8702 611
PARCEL ADDRESS:	0200 - 0298 KING ST,
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$11,097,576.00
APPLICANT'S OPINION:	\$10,000,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1149
APPLICANT:	BEACON PARKING LP
PARCEL NO.:	8702 612
PARCEL ADDRESS:	0200 - 0298 KING ST,
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$12,484,775.00
APPLICANT'S OPINION:	\$11,000,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

20) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1203
APPLICANT: SOUL MAN LLC
PARCEL NO.: 0164 020
PARCEL ADDRESS: 0099 OSGOOD PL,
TOPIC: Pre-Hearing Conference
CURRENT ASSESSMENT: \$3,481,590.00
APPLICANT'S OPINION: \$2,500,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1204
APPLICANT: EISELMAN GERALD & GAIL LIVING TRUST
PARCEL NO.: 3707 004
PARCEL ADDRESS: 0036 - 0040 02ND ST,
TOPIC: Pre-Hearing Conference
CURRENT ASSESSMENT: \$5,874,652.00
APPLICANT'S OPINION: \$4,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1205
APPLICANT: 1540 BUSH ST LLC
PARCEL NO.: 0666 006A
PARCEL ADDRESS: 1530 BUSH ST,
TOPIC: Pre-Hearing Conference
CURRENT ASSESSMENT: \$5,866,654.00
APPLICANT'S OPINION: \$4,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1392
APPLICANT: 116 NEW MONTGOMERY OWNER LP
PARCEL NO.: 3722 071
PARCEL ADDRESS: 0100 - 0126 NEW MONTGOMERY ST,
TOPIC: Pre-Hearing Conference
CURRENT ASSESSMENT: \$38,341,930.00
APPLICANT'S OPINION: \$30,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

24) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1553
APPLICANT:	SHREE JALARAM HOTEL LP
PARCEL NO.:	0341 008
PARCEL ADDRESS:	0050 - 0068 MASON ST,
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$2,036,948.00
APPLICANT'S OPINION:	\$1,324,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

25) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1587
APPLICANT:	LI, RAYMOND
PARCEL NO.:	3727 010
PARCEL ADDRESS:	1118 HOWARD ST,
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$1,558,386.00
APPLICANT'S OPINION:	\$1,013,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1640
APPLICANT:	WILKES BASHFORD
PARCEL NO.:	0294 016
PARCEL ADDRESS:	0375 SUTTER ST,
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$11,607,677.00
APPLICANT'S OPINION:	\$10,000,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

27) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1665
APPLICANT:	SUNHILL CORPORATION
PARCEL NO.:	0175 033
PARCEL ADDRESS:	0888 MONTGOMERY ST,
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$6,598,182.00
APPLICANT'S OPINION:	\$3,959,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

28) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1770
APPLICANT: LUKRICH, JOHN
PARCEL NO.: 0418A014
PARCEL ADDRESS: 0007 CASA WAY,
TOPIC: Pre-Hearing Conference
CURRENT ASSESSMENT: \$2,502,103.00
APPLICANT'S OPINION: \$1,472,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

29) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1961
APPLICANT: PARK LANE ASSOCIATES LP
PARCEL NO.: 0222 009
PARCEL ADDRESS: 1100 SACRAMENTO ST,
TOPIC: Pre-Hearing Conference
CURRENT ASSESSMENT: \$36,424,728.00
APPLICANT'S OPINION: \$21,858,728.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2304
APPLICANT: XANTHOPOULOS, ERIC
PARCEL NO.: 3538 081
PARCEL ADDRESS: 0049 - 0051 WALTER ST,
TOPIC: Pre-Hearing Conference
CURRENT ASSESSMENT: \$2,039,988.00
APPLICANT'S OPINION: \$1,400,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

31) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0292
APPLICANT: GRIFFIN, MARK
PARCEL NO.: 5348 016B
PARCEL ADDRESS: 2285 REVERE AVE,
TOPIC: Pre-Hearing Conference
CURRENT ASSESSMENT: \$1,092,865.00
APPLICANT'S OPINION: \$880,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the Pre-Hearing Conference meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Friday, March 13, 2015, at 1:35 p.m.

Present: Diane Robinson, Scott Spertzel and Eugene Valle

Quorum present

Chairperson: Scott Spertzel, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present for this pre-hearing conference requested by the Assessor regarding Assessor's request for information made pursuant to Revenue & Taxation Code §408, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-5516	Civic Plaza	Assessor received Applicant's information; schedule hearing after May 1, 2015.
2012-5517	Civic Plaza	Assessor received Applicant's information; schedule hearing after May 1, 2015.
2013-0590	Van Ness Hotels Partners	Waiting for May 31, 2011 change in ownership to be enrolled; no action taken by Board.
2013-1146	Beacon Parking LP	Applicant to provide Assessor with requested information within 14 days.
2013-1147	Beacon Parking LP	Applicant to provide Assessor with requested information within 14 days.
2013-1148	Beacon Parking LP	Applicant to provide Assessor with requested information within 14 days.
2013-1149	Beacon Parking LP	Applicant to provide Assessor with requested information within 14 days.
2013-1203	Soul Man LLC	Applicant to provide Assessor with requested information within 14 days.
2013-1204	Eiselman Living Trust	Applicant to provide Assessor with requested information within 14 days.
2014-0292	Mark Griffin	Applicant to provide Assessor with requested information within 21 days.

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for this pre-hearing conference requested by the Assessor regarding Assessor's request for information made pursuant to Revenue & Taxation Code §408, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-1640	Wilkes Bashford	Application Denied; No-Show

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for this pre-hearing conference requested by the Assessor regarding Assessor's request for information made pursuant to Revenue & Taxation Code §408, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-0733	ZR Jackson LP	Application Withdrawn
2012-2036	Park Lane Associates	Application Withdrawn
2012-2285	Hampton Golden Gate Associates	Withdrawn from pre hearing conference per February 20, 2015 hearing.
2012-4910	Park Lane Associates	Application Withdrawn
2013-0209	Peter Chin	Application withdrawn from pre hearing conference per Assessor
2013-0775	ZR Jackson LP	Application Withdrawn
2013-0777	ZR Jackson LP	Application Withdrawn
2013-0873	Hampton Golden Gate Associates	Withdrawn from pre hearing conference per February 20, 2015 hearing.
2013-1140	Barney's Inc.	Application Withdrawn
2013-1141	Barney's Inc.	Application Withdrawn
2013-1142	DB 800 Market LLC	Application Withdrawn
2013-1205	1540 Bush St LLC	Application Withdrawn
2013-1392	116 New Montgomery Owner LP	Application Withdrawn
2013-1553	Shree Jalaram Hotel LP	Withdrawn from pre hearing conference per February 20, 2015 hearing.
2013-1587	Raymond Li	Withdrawn from pre hearing conference per February 20, 2015 hearing.
2013-1665	Sunhill Corporation	Withdrawn from pre hearing conference per February 20, 2015 hearing.
2013-1770	John Lukrich	Application Withdrawn
2013-1961	Park Lane Associates	Application Withdrawn
2013-2304	Eric Xanthopoulos	Application withdrawn from pre hearing conference per Assessor.

There being no further business, the Board, at the hour of 3:04 p.m., recessed to reconvene Tuesday, March 17, 2015 at 9:30 a.m.

A handwritten signature in black ink, appearing to read "Dawn Duran". The signature is fluid and cursive, with the first name "Dawn" and last name "Duran" clearly distinguishable.

Dawn Duran
Administrator Acting as Clerk

Approved by the Board on March 19, 2015

Angela Calvillo
Clerk of the Board of Supervisors

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, March 16, 2015
9:30 AM (ALL DAY)

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2012-2366
APPLICANT:	SF DESIGN CENTER INVESTORS LLC C/O RREEF
PARCEL NO.:	3910 001
PARCEL ADDRESS:	0002 0098 HENRY ADAMS ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$58,844,663.00
APPLICANT'S OPINION:	\$30,165,881.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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GOVERNMENT
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- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2012-2367
APPLICANT:	SF DESIGN CENTER INVESTORS LLC C/O RREEF
PARCEL NO.:	3910 005
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,588,476.00
APPLICANT'S OPINION:	\$800,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

DATE POSTED
MAR 10 2015
Assessment Appeals Board

- 4) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--|
| APPLICATION: | 2012-2368 |
| APPLICANT: | SF DESIGN CENTER INVESTORS LLC C/O RREEF |
| PARCEL NO.: | 3910 006 |
| PARCEL ADDRESS: | 0000 V, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$8,376.00 |
| APPLICANT'S OPINION: | \$5,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 5) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--|
| APPLICATION: | 2012-2369 |
| APPLICANT: | SF DESIGN CENTER INVESTORS LLC C/O RREEF |
| PARCEL NO.: | 3915 001 |
| PARCEL ADDRESS: | 0101 HENRY ADAMS ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$16,469,566.00 |
| APPLICANT'S OPINION: | \$8,348,032.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 6) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--|
| APPLICATION: | 2012-2370 |
| APPLICANT: | SF DESIGN CENTER INVESTORS LLC C/O RREEF |
| PARCEL NO.: | 3915 002 |
| PARCEL ADDRESS: | 0101 HENRY ADAMS ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$16,421,534.00 |
| APPLICANT'S OPINION: | \$8,300,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 7) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--|
| APPLICATION: | 2012-2371 |
| APPLICANT: | SF DESIGN CENTER INVESTORS LLC C/O RREEF |
| PARCEL NO.: | 3915 003 |
| PARCEL ADDRESS: | 0101 HENRY ADAMS ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$16,421,534.00 |
| APPLICANT'S OPINION: | \$8,300,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

8) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2372
APPLICANT: SF DESIGN CENTER INVESTORS LLC C/O RREEF
PARCEL NO.: 3915 004
PARCEL ADDRESS: 0101 HENRY ADAMS ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$16,421,534.00
APPLICANT'S OPINION: \$8,300,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2373
APPLICANT: SF DESIGN CENTER INVESTORS LLC C/O RREEF
PARCEL NO.: 3916 002
PARCEL ADDRESS: 0102 HENRY ADAMS ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$8,841,179.00
APPLICANT'S OPINION: \$4,500,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

10) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2389
APPLICANT: STONESTOWN SHOPPING CENTER LP
PARCEL NO.: 7295 006
PARCEL ADDRESS: 0481V EUCALYPTUS DR,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$238,501.00
APPLICANT'S OPINION: \$230,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

11) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2390
APPLICANT: STONESTOWN SHOPPING CENTER LP
PARCEL NO.: 7295 007
PARCEL ADDRESS: 0487V EUCALYPTUS DR,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$244,116.00
APPLICANT'S OPINION: \$230,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

12) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2391
APPLICANT: STONESTOWN SHOPPING CENTER LP
PARCEL NO.: 7295 021
PARCEL ADDRESS: 0400 WINSTON DR,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$235,966,459.00
APPLICANT'S OPINION: \$223,000,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

13) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2392
APPLICANT: STONESTOWN SHOPPING CENTER LP
PARCEL NO.: 7295 022
PARCEL ADDRESS: 0595 BUCKINGHAM WAY,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$57,856,991.00
APPLICANT'S OPINION: \$54,700,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

14) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2393
APPLICANT: STONESTOWN SHOPPING CENTER LP
PARCEL NO.: 7296 005
PARCEL ADDRESS: 0245 - 0255 WINSTON DR,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$36,063,522.00
APPLICANT'S OPINION: \$34,100,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

15) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2394
APPLICANT: STONESTOWN SHOPPING CENTER LP
PARCEL NO.: 7296 007
PARCEL ADDRESS: 0285 WINSTON DR,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,175,238.00
APPLICANT'S OPINION: \$5,800,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

16) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2395
APPLICANT: STONESTOWN SHOPPING CENTER LP
PARCEL NO.: 7296 008
PARCEL ADDRESS: 0285V WINSTON DR,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,664,464.00
APPLICANT'S OPINION: \$1,570,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

17) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2396
APPLICANT: STONESTOWN SHOPPING CENTER LP
PARCEL NO.: 7296 009
PARCEL ADDRESS: 0285V WINSTON DR,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$221,922.00
APPLICANT'S OPINION: \$210,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

18) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2397
APPLICANT: STONESTOWN SHOPPING CENTER LP
PARCEL NO.: 7296 010
PARCEL ADDRESS:
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$44,378.00
APPLICANT'S OPINION: \$40,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

19) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3361
APPLICANT: TEACHERS INSURANCE & ANNUITY
PARCEL NO.: 0238 001
PARCEL ADDRESS: 0275 BATTERY ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$163,199,725.00
APPLICANT'S OPINION: \$81,600,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

20) Hearing, discussion, and possible action involving:

APPLICATION:	2012-3362
APPLICANT:	TEACHERS INSURANCE & ANNUITY
PARCEL NO.:	0238 007
PARCEL ADDRESS:	0475 SACRAMENTO ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$61,166,508.00
APPLICANT'S OPINION:	\$30,899,732.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

21) Hearing, discussion, and possible action involving:

APPLICATION:	2013-0746
APPLICANT:	HWA 555 OWNERS LLC
PARCEL NO.:	0259 026
PARCEL ADDRESS:	0555 CALIFORNIA ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$941,009,633.00
APPLICANT'S OPINION:	\$720,000,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

22) Hearing, discussion, and possible action involving:

APPLICATION:	2013-0747
APPLICANT:	HWA 555 OWNERS LLC
PARCEL NO.:	0259 027
PARCEL ADDRESS:	0555 CALIFORNIA ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$89,215,847.00
APPLICANT'S OPINION:	\$50,000,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

23) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1213
APPLICANT:	STONESTOWN SHOPPING CENTER LP
PARCEL NO.:	7295 006
PARCEL ADDRESS:	0481V EUCALYPTUS DR,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$243,270.00
APPLICANT'S OPINION:	\$150,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

- 24) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-------------------------------|
| APPLICATION: | 2013-1214 |
| APPLICANT: | STONESTOWN SHOPPING CENTER LP |
| PARCEL NO.: | 7295 007 |
| PARCEL ADDRESS: | 0487V EUCALYPTUS DR, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$248,997.00 |
| APPLICANT'S OPINION: | \$150,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 25) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-------------------------------|
| APPLICATION: | 2013-1215 |
| APPLICANT: | STONESTOWN SHOPPING CENTER LP |
| PARCEL NO.: | 7295 021 |
| PARCEL ADDRESS: | 0400 WINSTON DR, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$240,685,787.00 |
| APPLICANT'S OPINION: | \$225,000,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 26) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-------------------------------|
| APPLICATION: | 2013-1216 |
| APPLICANT: | STONESTOWN SHOPPING CENTER LP |
| PARCEL NO.: | 7295 022 |
| PARCEL ADDRESS: | 0595 BUCKINGHAM WAY, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$59,014,129.00 |
| APPLICANT'S OPINION: | \$55,000,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 27) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-------------------------------|
| APPLICATION: | 2013-1217 |
| APPLICANT: | STONESTOWN SHOPPING CENTER LP |
| PARCEL NO.: | 7296 005 |
| PARCEL ADDRESS: | 0245 - 0255 WINSTON DR, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$36,784,790.00 |
| APPLICANT'S OPINION: | \$33,000,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

28) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1218
APPLICANT: STONESTOWN SHOPPING CENTER LP
PARCEL NO.: 7296 007
PARCEL ADDRESS: 0285 WINSTON DR,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,298,741.00
APPLICANT'S OPINION: \$4,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

29) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1219
APPLICANT: STONESTOWN SHOPPING CENTER LP
PARCEL NO.: 7296 008
PARCEL ADDRESS: 0285V WINSTON DR,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,697,752.00
APPLICANT'S OPINION: \$1,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

30) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1220
APPLICANT: STONESTOWN SHOPPING CENTER LP
PARCEL NO.: 7296 009
PARCEL ADDRESS: 0285V WINSTON DR,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$226,359.00
APPLICANT'S OPINION: \$150,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

31) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1221
APPLICANT: STONESTOWN SHOPPING CENTER LP
PARCEL NO.: 7296 010
PARCEL ADDRESS:
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$45,265.00
APPLICANT'S OPINION: \$20,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

32) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1255
APPLICANT: RREEF AMERICA REIT II CORP RRR
PARCEL NO.: 3910 001
PARCEL ADDRESS: 0002 - 0098 HENRY ADAMS ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$60,012,580.00
APPLICANT'S OPINION: \$29,160,223.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

33) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1256
APPLICANT: SF DESIGN CENTER INVESTORS LLC C/O RREEF
PARCEL NO.: 3910 005
PARCEL ADDRESS:
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,620,245.00
APPLICANT'S OPINION: \$800,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

34) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1257
APPLICANT: SF DESIGN CENTER INVESTORS LLC C/O RREEF
PARCEL NO.: 3910 006
PARCEL ADDRESS: 0000 V,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$8,543.00
APPLICANT'S OPINION: \$4,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

35) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1258
APPLICANT: RREEF AMERICA REIT II CORP RRR
PARCEL NO.: 3915 001
PARCEL ADDRESS: 0101 HENRY ADAMS ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$16,794,122.00
APPLICANT'S OPINION: \$8,044,159.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

36) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1259
APPLICANT: RREEF AMERICA REIT II CORP RRR
PARCEL NO.: 3915 002
PARCEL ADDRESS: 0101 HENRY ADAMS ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$16,749,963.00
APPLICANT'S OPINION: \$8,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

37) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1260
APPLICANT: RREEF AMERICA REIT II CORP RRR
PARCEL NO.: 3915 003
PARCEL ADDRESS: 0101 HENRY ADAMS ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$16,749,963.00
APPLICANT'S OPINION: \$8,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

38) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1261
APPLICANT: RREEF AMERICA REIT II CORP RRR
PARCEL NO.: 3915 004
PARCEL ADDRESS: 0101 HENRY ADAMS ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$16,749,963.00
APPLICANT'S OPINION: \$8,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

39) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1262
APPLICANT: SF DESIGN CENTER INVESTORS LLC C/O RREEF
PARCEL NO.: 3916 002
PARCEL ADDRESS: 0102 HENRY ADAMS ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$9,018,002.00
APPLICANT'S OPINION: \$4,500,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

40) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1271
APPLICANT: MONTGOMERY BUILDING, INC
PARCEL NO.: 0208 026
PARCEL ADDRESS: 0601 MONTGOMERY ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$107,177,580.00
APPLICANT'S OPINION: \$60,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

41) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1458
APPLICANT: TEACHERS INSURANCE & ANNUITY ASSOCIATION
PARCEL NO.: 0238 007
PARCEL ADDRESS: 0475 SACRAMENTO ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$62,383,002.00
APPLICANT'S OPINION: \$31,302,891.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

42) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1460
APPLICANT: TEACHERS INSURANCE & ANNUITY ASSOCIATION
PARCEL NO.: 0238 001
PARCEL ADDRESS: 0275 BATTERY ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$166,463,719.00
APPLICANT'S OPINION: \$82,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching its decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at soff@sfgov.org.

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from the Administrator or by printing Chapter 67 of the San Francisco Administrative Code from the Internet, at <http://www.sfgov.org/sunshine/>

Lobbyist Registration and Reporting Requirements

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site www.sfgov.org/ethics.

Disability Access

Assessment appeal hearings are usually held in Room 406 at City Hall, 1 Dr. Carlton B. Goodlett Place, in San Francisco. City Hall is accessible to persons using wheelchairs and other assistive mobility devices. Ramps are available at the Grove, Van Ness and McAllister.

Assistive listening devices are available upon request at the Clerk of the Board's Office, Room 244. To request sign language interpreters, readers, large print agendas or other accommodations, please contact Wilson Ng at (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.

Language Interpreters

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact Peggy Nevin at (415) 554-5184.

AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay Joy Lamug sa (415) 554-7712.

翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

* Public comment will be taken on every item on the agenda.

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Tuesday, March 17, 2015
9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2011-3920
APPLICANT:	PACIFIC INSTITUTE
PARCEL NO.:	0806 002
PARCEL ADDRESS:	0601 - 0617 LAGUNA ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$12,323,964.00
APPLICANT'S OPINION:	\$5,283,532.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

03-10-15P04:12 RCVD

GOVERNMENT
DOCUMENTS DEPT

MAR 10 2015

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2011-4950
APPLICANT:	PARTNERS VI FRANK OWNER, INC,
PARCEL NO.:	0307 007
PARCEL ADDRESS:	0386 GEARY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$34,509,745.00
APPLICANT'S OPINION:	\$10,595,529.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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Assessment Appeals Board

- 4) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------|
| APPLICATION: | 2011-6136 |
| APPLICANT: | VIGO, JOHN |
| PARCEL NO.: | 0520 005 |
| PARCEL ADDRESS: | 1708 FILBERT ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,249,500.00 |
| APPLICANT'S OPINION: | \$429,375.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
- 5) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------|
| APPLICATION: | 2011-6137 |
| APPLICANT: | VIGO, JOHN |
| PARCEL NO.: | 0520 005 |
| PARCEL ADDRESS: | 1708 FILBERT ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,274,490.00 |
| APPLICANT'S OPINION: | \$450,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
- 6) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------|
| APPLICATION: | 2011-6138 |
| APPLICANT: | VIGO, JOHN |
| PARCEL NO.: | 0520 005 |
| PARCEL ADDRESS: | 1708 FILBERT ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,299,975.00 |
| APPLICANT'S OPINION: | \$450,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
- 7) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------|
| APPLICATION: | 2011-6139 |
| APPLICANT: | VIGO, JOHN |
| PARCEL NO.: | 0520 005 |
| PARCEL ADDRESS: | 1708 FILBERT ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,296,891.00 |
| APPLICANT'S OPINION: | \$515,000.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

8) Hearing, discussion, and possible action involving:

APPLICATION:	2011-6140
APPLICANT:	VIGO, JOHN
PARCEL NO.:	0520 003
PARCEL ADDRESS:	2835 - 2837 GOUGH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,007,920.00
APPLICANT'S OPINION:	\$562,500.00
TAXABLE YEAR:	2007
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

9) Hearing, discussion, and possible action involving:

APPLICATION:	2011-6141
APPLICANT:	VIGO, JOHN
PARCEL NO.:	0520 003
PARCEL ADDRESS:	2835 - 2837 GOUGH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,028,073.00
APPLICANT'S OPINION:	\$580,000.00
TAXABLE YEAR:	2008
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

10) Hearing, discussion, and possible action involving:

APPLICATION:	2011-6142
APPLICANT:	VIGO, JOHN
PARCEL NO.:	0520 003
PARCEL ADDRESS:	2835 - 2837 GOUGH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,048,628.00
APPLICANT'S OPINION:	\$580,000.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

11) Hearing, discussion, and possible action involving:

APPLICATION:	2011-6143
APPLICANT:	VIGO, JOHN
PARCEL NO.:	0520 003
PARCEL ADDRESS:	2835 - 2837 GOUGH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,046,136.00
APPLICANT'S OPINION:	\$615,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

- 12) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-------------------------|
| APPLICATION: | 2011-6144 |
| APPLICANT: | VIGO, JOHN |
| PARCEL NO.: | 0520 004 |
| PARCEL ADDRESS: | 1700 - 1704 FILBERT ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,499,400.00 |
| APPLICANT'S OPINION: | \$781,200.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
- 13) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-------------------------|
| APPLICATION: | 2011-6145 |
| APPLICANT: | VIGO, JOHN |
| PARCEL NO.: | 0520 004 |
| PARCEL ADDRESS: | 1700 - 1704 FILBERT ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,529,385.00 |
| APPLICANT'S OPINION: | \$800,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
- 14) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-------------------------|
| APPLICATION: | 2011-6146 |
| APPLICANT: | VIGO, JOHN |
| PARCEL NO.: | 0520 004 |
| PARCEL ADDRESS: | 1700 - 1704 FILBERT ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,559,970.00 |
| APPLICANT'S OPINION: | \$800,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
- 15) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-------------------------|
| APPLICATION: | 2011-6147 |
| APPLICANT: | VIGO, JOHN |
| PARCEL NO.: | 0520 004 |
| PARCEL ADDRESS: | 1700 - 1704 FILBERT ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,556,271.00 |
| APPLICANT'S OPINION: | \$850,000.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

16) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3049
APPLICANT: VIDES, VICTORIA
PARCEL NO.: 6347 016
PARCEL ADDRESS: 5087 - 5089 MISSION ST,
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$35,140.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2010
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

17) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3050
APPLICANT: VIDES, VICTORIA
PARCEL NO.: 6347 016
PARCEL ADDRESS: 5087 - 5089 MISSION ST,
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$35,140.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

18) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3051
APPLICANT: VIDES, VICTORIA
PARCEL NO.: 6347 016
PARCEL ADDRESS: 5087 - 5089 MISSION ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$846,295.00
APPLICANT'S OPINION: \$810,453.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

19) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3052
APPLICANT: VIDES, VICTORIA
PARCEL NO.: 6347 016
PARCEL ADDRESS: 5087 - 5089 MISSION ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$863,219.00
APPLICANT'S OPINION: \$826,661.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

20) Hearing, discussion, and possible action involving:

APPLICATION:	2013-3278
APPLICANT:	VIDES, VICTORIA
PARCEL NO.:	6347 016
PARCEL ADDRESS:	5087 - 5089 MISSION ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$775,000.00
APPLICANT'S OPINION:	\$650,000.00
TAXABLE YEAR:	2007
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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Disability Access

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Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay Joy Lamug sa (415) 554-7712.

翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, March 17, 2015, at 9:30 a.m.

Present: Jeff Morris, Joseph Tham and Mark Watts

Quorum present

Chairperson: Jeff Morris, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2007 supplemental assessment roll year being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-3278	Victoria Vides	Verbal Stipulation Approved

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-3920	Pacific Institute	Postponed
2011-4950	Partners VI Frank Owner, Inc.	Postponed
2011-6136	John Vigo	Postponed
2011-6137	John Vigo	Postponed
2011-6138	John Vigo	Postponed
2011-6139	John Vigo	Postponed
2011-6140	John Vigo	Postponed
2011-6141	John Vigo	Postponed
2011-6142	John Vigo	Postponed
2011-6143	John Vigo	Postponed
2011-6144	John Vigo	Postponed
2011-6145	John Vigo	Postponed
2011-6146	John Vigo	Postponed
2011-6147	John Vigo	Postponed
2013-3049	Victoria Vides	Withdrawn
2013-3050	Victoria Vides	Withdrawn
2013-3051	Victoria Vides	Withdrawn
2013-3052	Victoria Vides	Withdrawn

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There being no further business, the Board, at the hour of 9:55 a.m., recessed to reconvene Tuesday, March 17, 2015 at 1:30 p.m.

Cecilia Rustom
Assessment Appeals Board Clerk

A handwritten signature in dark ink, appearing to read "Dawn Duran", with a long, sweeping horizontal line extending to the right.

Dawn Duran
Administrator

Approved by the Board on Tuesday, March 24, 2015

Angela Calvillo
Clerk of the Board of Supervisors

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org
www.sfgov.org/aab



ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
TUESDAY, MARCH 17, 2015
11:45 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

-
1. Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board)
 2. Closed session with legal counsel to deliberate and take possible action on the below application at issue (pursuant to Revenue and Taxation code sections 1605.4):

A. APPLICATION:

2013-1402

APPLICANT:

AVALONBAY COMMUNITIES INC.

PARCEL NO.:

8705 006

PARCEL ADDRESS:

0353 - 0383 KING ST,

TOPIC:

Base Year/New Construction-Incorrect Value

CURRENT ASSESSMENT: \$154,627,824.00

APPLICANT'S OPINION: \$118,000,000.00

TAXABLE YEAR:

2009

03-11-15A08:10 RCVD

APPEAL TYPE:

Real Property

ROLL TYPE:

SUPPLEMENTAL

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Assessment Appeals Board

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3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)
4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)
5. Adjournment.

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay Joy Lamug sa (415) 554-7712.

翻譯 必須在會議前最少四十八小時提出要求
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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the closed session meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, March 17, 2015, at 12:07 p.m.

Present: Jeff Morris, Diane Robinson and Eugene Valla

Quorum present

Chairperson: Jeff Morris, Presiding

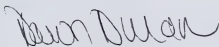
Deputy City Attorney Zachary Porianda

With no public present for comment, the Board went into closed session at the hour of 12:10 p.m. to consult with counsel and deliberate the legal and administrative issues regarding the below listed application.

At the hour of 12:31 p.m. the Board reconvened in open session and took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-1042	AvalonBay Communities, Inc.	Rejected as an untimely and invalid appeal application; findings of fact to be issued shortly per applicant's request.

There being no further business, the Board, at the hour of 12:34 p.m. recessed to reconvene Thursday, March 19, 2015, at 9:30 a.m.



Dawn Duran
Administrator Acting as Clerk

Approved by the Board on Tuesday, March 24, 2015

Angela Calvillo
Clerk of the Board of Supervisors

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
TUESDAY, MARCH 17, 2015
1:30 PM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

1. Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board)
2. Closed session with legal counsel to deliberate and take possible action on the following applications that were taken under submission on January 21, 2015 (pursuant to Revenue and Taxation code sections 1605.4):

A) APPLICATION: 2010-0275

APPLICANT:	SP4 MISSION BAY, LP
PARCEL NO.:	8721 010
PARCEL ADDRESS:	0500 TERRY A. FRANCOIS BL ,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$149,000,000.00
APPLICANT'S OPINION:	\$135,000,000.00 - 15A08:10 RCVD
TAXABLE YEAR:	2008
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL GOVERNMENT

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Assessment Appeals Board

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- B) APPLICATION: 2010-4904
APPLICANT: SP4 MISSION BAY, LP
PARCEL NO.: 8721 010
PARCEL ADDRESS: 0500 TERRY A. FRANCOIS BL ,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$151,619,807.00
APPLICANT'S OPINION: \$60,000,000.00
TAXABLE YEAR: 2010
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
- C) APPLICATION: 2010-5285
APPLICANT: SP4 MISSION BAY LP
PARCEL NO.: 8721 010
PARCEL ADDRESS: 0500 TERRY A. FRANCOIS BL ,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$151,980,000.00
APPLICANT'S OPINION: \$30,000,000.00
TAXABLE YEAR: 2009
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE
- D) APPLICATION: 2013-0675
APPLICANT: LUI2 SF FRANCOIS II, LP
PARCEL NO.: 8721 010
PARCEL ADDRESS: 0500 TERRY A. FRANCOIS BL ,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$93,800,000.00
APPLICANT'S OPINION: \$50,000,000.00
TAXABLE YEAR: 2010
APPEAL TYPE: Real Property
ROLL TYPE: 2ND SUPPLEMENTAL

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)
4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)
5. Adjournment.

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the closed session meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, March 17, 2015, at 1:34 p.m.

Present: Jeff Morris, Diane Robinson and Joseph Tham

Quorum present

Chairperson: Jeff Morris, Presiding

Deputy City Attorney Zachary Porianda

With no public present for comment, the Board went into closed session at the hour of 1:40 p.m. to consult with counsel and deliberate the below listed applications. At the hour of 3:16 p.m. the Board reconvened in open session and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2010-0275	SP4 Mission Bay, LP	A.V. Lowered (Board)
2010-4904	SP4 Mission Bay, LP	Continued deliberation to March 19, 2015 at 10:30 AM
2010-5285	SP4 Mission Bay, LP	Continued deliberation to March 19, 2015 at 10:30 AM
2013-0675	LU12 SF Francois II, LP	Continued deliberation to March 19, 2015 at 10:30 AM

There being no further business, the Board, at the hour of 3:20 p.m. recessed to reconvene Thursday, March 19, 2015, at 9:30 a.m.



Dawn Duran
Administrator Acting as Clerk

Approved by the Board on Tuesday, March 24, 2015

Angela Calvillo
Clerk of the Board of Supervisors

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E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing
Room 406, City Hall
Wednesday, March 18, 2015
9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2011-2617
APPLICANT:	2625 - 24TH STREET LLC
PARCEL NO.:	4264 048
PARCEL ADDRESS:	2625 24TH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$460,438.00
APPLICANT'S OPINION:	\$320,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2011-2618
APPLICANT:	2625 - 24TH STREET LLC
PARCEL NO.:	4264 049
PARCEL ADDRESS:	2625 24TH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$436,891.00
APPLICANT'S OPINION:	\$320,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

DATE POSTED
MAR 10 2015

Assessment Appeals Board

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MAR 10 2015

- 4) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------------|
| APPLICATION: | 2011-2619 |
| APPLICANT: | 2625 - 24TH STREET LLC |
| PARCEL NO.: | 4264 050 |
| PARCEL ADDRESS: | 2625 24TH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$436,891.00 |
| APPLICANT'S OPINION: | \$340,000.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 5) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------------|
| APPLICATION: | 2011-2621 |
| APPLICANT: | 2625 - 24TH STREET LLC |
| PARCEL NO.: | 4264 051 |
| PARCEL ADDRESS: | 2625 24TH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$698,505.00 |
| APPLICANT'S OPINION: | \$450,000.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 6) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------------|
| APPLICATION: | 2011-2622 |
| APPLICANT: | 2625 - 24TH STREET LLC |
| PARCEL NO.: | 4264 052 |
| PARCEL ADDRESS: | 2625 24TH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$583,395.00 |
| APPLICANT'S OPINION: | \$420,000.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 7) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-----------------|
| APPLICATION: | 2011-5573 |
| APPLICANT: | LAWRENCE, LEONA |
| PARCEL NO.: | 6087 016 |
| PARCEL ADDRESS: | 0479 LISBON ST, |
| TOPIC: | |
| CURRENT ASSESSMENT: | \$266,179.00 |
| APPLICANT'S OPINION: | \$150,000.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

8) Hearing, discussion, and possible action involving:

APPLICATION: 2011-5574
APPLICANT: LAWRENCE, LEONA
PARCEL NO.: 6087 016
PARCEL ADDRESS: 0479 LISBON ST,
TOPIC:
CURRENT ASSESSMENT: \$271,503.00
APPLICANT'S OPINION: \$150,000.00
TAXABLE YEAR: 2008
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

9) Hearing, discussion, and possible action involving:

APPLICATION: 2011-5575
APPLICANT: LAWRENCE, LEONA
PARCEL NO.: 6087 016
PARCEL ADDRESS: 0479 LISBON ST,
TOPIC:
CURRENT ASSESSMENT: \$276,932.00
APPLICANT'S OPINION: \$150,000.00
TAXABLE YEAR: 2009
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

10) Hearing, discussion, and possible action involving:

APPLICATION: 2011-5730
APPLICANT: SST INVESTMENTS LLC
PARCEL NO.: 3612 063
PARCEL ADDRESS: 0757 - 0767 TREAT AVE,
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$702,000.00
APPLICANT'S OPINION: \$370,962.00
TAXABLE YEAR: 2008
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

11) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2967
APPLICANT: O'CONNOR, JOHN
PARCEL NO.: 4264 048
PARCEL ADDRESS: 2625 24TH ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$469,646.00
APPLICANT'S OPINION: \$320,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

12) Hearing, discussion, and possible action involving:

APPLICATION:	2012-2968
APPLICANT:	O'CONNOR, JOHN
PARCEL NO.:	4264 049
PARCEL ADDRESS:	2625 24TH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$445,627.00
APPLICANT'S OPINION:	\$320,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

13) Hearing, discussion, and possible action involving:

APPLICATION:	2012-2969
APPLICANT:	O'CONNOR, JOHN
PARCEL NO.:	4264 050
PARCEL ADDRESS:	2625 24TH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$445,627.00
APPLICANT'S OPINION:	\$340,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

14) Hearing, discussion, and possible action involving:

APPLICATION:	2012-2970
APPLICANT:	O'CONNOR, JOHN
PARCEL NO.:	4264 051
PARCEL ADDRESS:	2625 24TH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$712,474.00
APPLICANT'S OPINION:	\$450,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

15) Hearing, discussion, and possible action involving:

APPLICATION:	2012-2971
APPLICANT:	O'CONNOR, JOHN
PARCEL NO.:	4264 052
PARCEL ADDRESS:	2625 24TH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$595,062.00
APPLICANT'S OPINION:	\$420,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching its decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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Lobbyist Registration and Reporting Requirements

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Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay Joy Lamug sa (415) 554-7712.

翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

* Public comment will be taken on every item on the agenda.

**JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD**

01-30-15F00346 0000

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Wednesday, March 18, 2015, at 9:30 a.m.

Present: Louisa Mendoza, Scott Spertzel and Joseph Tham

Quorum present

Chairperson: Scott Spertzel, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2008 supplemental assessment roll year being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-5730	SST Investments LLC	Submitted

At the hour of 11:07 a.m. the Board went into closed session to deliberate the above referenced submitted application. The Board reconvened in open session at 11:25 a.m., and took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-5730	SST Investments LLC	Remains Submitted

The following listed applicant for change in the assessed valuation of property affecting the various assessment roll years having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-5573	Leona Lawrence	Denied-No Show
2011-5574	Leona Lawrence	Denied-No Show
2011-5575	Leona Lawrence	Denied-No Show

The following listed applicants for change in the assessed valuation of property affecting the assessment roll for various years having not been present for hearing as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-2617	2625-24 th Street LLC	Postponed
2011-2618	2625-24 th Street LLC	Postponed
2011-2619	2625-24 th Street LLC	Postponed
2011-2621	2625-24 th Street LLC	Postponed
2011-2622	2625-24 th Street LLC	Postponed
2012-2967	John O'Connor	Postponed
2012-2968	John O'Connor	Postponed

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- 4) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---|
| APPLICATION: | 2011-5379 |
| APPLICANT: | YESIN, SVETLANA |
| PARCEL NO.: | 1743 021 |
| PARCEL ADDRESS: | 0614 - 0616 IRVING ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$1,100,000.00 |
| APPLICANT'S OPINION: | \$800,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
- 5) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---------------------|
| APPLICATION: | 2012-3833 |
| APPLICANT: | GALLAGHER, PATRICK |
| PARCEL NO.: | 8702 622 |
| PARCEL ADDRESS: | 0290 KING ST, #O-10 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$2,066,032.00 |
| APPLICANT'S OPINION: | \$1,030,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 6) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------|
| APPLICATION: | 2012-4705 |
| APPLICANT: | SYERS, CHARLES |
| PARCEL NO.: | 3715 001 |
| PARCEL ADDRESS: | 0001 MISSION ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$14,695,967.00 |
| APPLICANT'S OPINION: | \$9,000,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 7) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---|
| APPLICATION: | 2012-5042 |
| APPLICANT: | SKY PACIFIC HOLDINGS II LLC |
| PARCEL NO.: | 0545 019 |
| PARCEL ADDRESS: | 2642 GOUGH ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$1,570,000.00 |
| APPLICANT'S OPINION: | \$700,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

8) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5043
APPLICANT: SKY PACIFIC HOLDINGS II LLC
PARCEL NO.: 0545 020
PARCEL ADDRESS: 2648 GOUGH ST,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$1,600,000.00
APPLICANT'S OPINION: \$800,000.00
TAXABLE YEAR: 2009
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

9) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5044
APPLICANT: SKY PACIFIC HOLDINGS II LLC
PARCEL NO.: 0545 021
PARCEL ADDRESS: 2654 GOUGH ST,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$1,617,000.00
APPLICANT'S OPINION: \$800,000.00
TAXABLE YEAR: 2009
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

10) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5425
APPLICANT: 185 PARKER AVE PROP LP
PARCEL NO.: 1064 021
PARCEL ADDRESS: 0185 PARKER AVE,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$625,000.00
APPLICANT'S OPINION: \$545,000.00
TAXABLE YEAR: 1996
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

11) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1318
APPLICANT: GALLAGHER & ASSOCIATES LLC
PARCEL NO.: 8702 622
PARCEL ADDRESS: 0290 KING ST, #O-10
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,107,351.00
APPLICANT'S OPINION: \$1,050,600.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2754
APPLICANT: 183 TOWNSEND CORP
PARCEL NO.: 5264 049
PARCEL ADDRESS: 0500 SELBY ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$8,112,892.00
APPLICANT'S OPINION: \$5,965,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2755
APPLICANT: CENTRAL 99 INVESTMENTS LLC
PARCEL NO.: 5249 001
PARCEL ADDRESS: 0201 TOLAND ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,086,340.00
APPLICANT'S OPINION: \$4,239,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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翻譯 必須在會議前最少四十八小時提出要求
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* Public comment will be taken on every item on the agenda.

102-30-15P/136 CVU

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, March 19, 2015, at 9:30 a.m.

Present: Diane Robinson, Scott Spertzel and Joseph Tham

Quorum present

Chairperson: Scott Spertzel, Presiding

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The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2010-2414	Patrick Gallagher	Verbal Stipulation Denied; Board held full evidentiary hearing; Case Submitted.
2011-5379	Svetlana Yesin	Postponed at Hearing by Board
2012-3833	Patrick Gallagher	Verbal Stipulation Denied; Board held full evidentiary hearing; Case Submitted.
2012-4705	Charles Syers	Postponed at Hearing by Board
2012-5425	185 Parker Avenue Property LP	Verbal Stipulation Approved
2013-1318	Gallagher & Associates LLC	Verbal Stipulation Approved
2013-2755	Central 99 Investments LLC	Postponed at Hearing by Board

At the hour of 10:45 a.m. the Board convened in closed session to deliberate and take possible action on the above-referenced submitted applications. The Board reconvened in open session at 11:06 a.m. and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2010-2414	Patrick Gallagher	A.V. Lowered by the Board, but higher than Assessor's recommended value.
2012-3833	Patrick Gallagher	A.V. Lowered by the Board.

The following listed applicant for change in the assessed valuation of property affecting the 2010 assessment roll year having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2010-4746	Pacific Heights Franklin Partners	Denied; No-Show

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-5042	Sky Pacific Holdings II, LLC	Postponed
2012-5043	Sky Pacific Holdings II, LLC	Postponed
2012-5044	Sky Pacific Holdings II, LLC	Postponed
2013-2754	183 Townsend Corp.	Withdrawn

There being no further business, the Board, at the hour of 9:55 a.m., recessed to reconvene Tuesday, March 24, 2015 at 9:30 a.m.



Dawn Duran
Administrator Acting as Clerk

Approved by the Board on March 24, 2015

Angela Calvillo
Clerk of the Board of Supervisors

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing
Room 406, City Hall
Monday, March 23, 2015
9:30 AM

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2851
APPLICANT: ZYNGA INC.,
PARCEL NO.: 2013218018
PARCEL ADDRESS:
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$25,451,681.00
APPLICANT'S OPINION: \$12,020,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0191
APPLICANT: ZYNGA INC.,
PARCEL NO.: 2014900737
PARCEL ADDRESS: 444 DE HARO ST, #132
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$4,899,648.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2011
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE
STATUS: POSTPONED

03-19-15P01:01 RCVD

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MAR 19 2015

Assessment Appeals Board

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MAR 19 2015

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- 4) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------------------|
| APPLICATION: | 2014-0195 |
| APPLICANT: | ZYNGA INC., |
| PARCEL NO.: | 2014900736 |
| PARCEL ADDRESS: | 444 DE HARO ST, #132 |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$4,720,263.00 |
| APPLICANT'S OPINION: | \$0.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |
- 5) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-----------------------|
| APPLICATION: | 2014-0353 |
| APPLICANT: | KULKOFF, CONSTANTINE |
| PARCEL NO.: | 1774 015 |
| PARCEL ADDRESS: | 1361 - 1363 19TH AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,038,285.00 |
| APPLICANT'S OPINION: | \$800,000.00 |
| TAXABLE YEAR: | 2014 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 6) Hearing, discussion, and possible action involving:
- | | |
|----------------------|----------------------|
| APPLICATION: | 2014-0354 |
| APPLICANT: | KULKOFF, CONSTANTINE |
| PARCEL NO.: | 2384 024A |
| PARCEL ADDRESS: | 2426 42ND AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$807,328.00 |
| APPLICANT'S OPINION: | \$700,000.00 |
| TAXABLE YEAR: | 2014 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 7) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-----------------------|
| APPLICATION: | 2014-0355 |
| APPLICANT: | 1750 CONNECTICUT, LLC |
| PARCEL NO.: | 3951 006 |
| PARCEL ADDRESS: | 1350 17TH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$5,061,485.00 |
| APPLICANT'S OPINION: | \$3,500,000.00 |
| TAXABLE YEAR: | 2014 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

- 8) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------|
| APPLICATION: | 2014-0371 |
| APPLICANT: | BRADLEY, BARBARA |
| PARCEL NO.: | 5688 031 |
| PARCEL ADDRESS: | 0045 PUTNAM ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$765,048.00 |
| APPLICANT'S OPINION: | \$590,000.00 |
| TAXABLE YEAR: | 2014 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 9) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--------------------|
| APPLICATION: | 2014-0376 |
| APPLICANT: | MILLER, HARRY |
| PARCEL NO.: | 0959 027 |
| PARCEL ADDRESS: | 2556 BRODERICK ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,038,288.00 |
| APPLICANT'S OPINION: | \$425,000.00 |
| TAXABLE YEAR: | 2014 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 10) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---------------------------|
| APPLICATION: | 2014-0393 |
| APPLICANT: | COMSTOCK INVESTMENTS, LLC |
| PARCEL NO.: | 3517 016 |
| PARCEL ADDRESS: | 0245 11TH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$6,519,775.00 |
| APPLICANT'S OPINION: | \$4,573,704.00 |
| TAXABLE YEAR: | 2014 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 11) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------------|
| APPLICATION: | 2014-0410 |
| APPLICANT: | BELLEVUE TRUST |
| PARCEL NO.: | 0963 020 |
| PARCEL ADDRESS: | 2900 PACIFIC AVE, #301 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$3,500,000.00 |
| APPLICANT'S OPINION: | \$2,300,000.00 |
| TAXABLE YEAR: | 2014 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

12) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0418
APPLICANT: BRENNER, RICHARD
PARCEL NO.: 2857 026
PARCEL ADDRESS: 0131 CASTENADA AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$334,435.00
APPLICANT'S OPINION: \$200,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0419
APPLICANT: BRENNER, RICHARD
PARCEL NO.: 2857 027
PARCEL ADDRESS: 0127 CASTENADA AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,314,871.00
APPLICANT'S OPINION: \$2,600,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0429
APPLICANT: STINSON, GERALD
PARCEL NO.: 7381 188
PARCEL ADDRESS: 230 N LAKE MERCED HL, #1D
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$610,000.00
APPLICANT'S OPINION: \$470,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

15) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0516
APPLICANT: MOHAMADMORAI, ALIREZA
PARCEL NO.: 2014401542
PARCEL ADDRESS: 845 MARKET ST, #321
TOPIC:
CURRENT ASSESSMENT: \$50,000.00
APPLICANT'S OPINION: \$2,500.00
TAXABLE YEAR: 2014
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

16) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0524
APPLICANT: GOLD, RICHARD
PARCEL NO.: 5419 002
PARCEL ADDRESS: 1600 ARMSTRONG AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,226,270.00
APPLICANT'S OPINION: \$835,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0545
APPLICANT: LAM, CAROL
PARCEL NO.: 6765 043
PARCEL ADDRESS: 0149 MANGELS AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$546,466.00
APPLICANT'S OPINION: \$280,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at sotf@sfgov.org.

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Disability Access

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Language Interpreters

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AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay Joy Lamug sa (415) 554-7712.

翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

03-30-15H03:48 RCW

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Monday, March 23, 2015, at 9:30 a.m.

Present: John Lee, Louisa Mendoza and Scott Spertzel

Quorum present

Chairperson: John Lee, Presiding

The following listed applicants for change in the assessed valuation of property affecting the 2014 Assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0353	Constantine Kulkoff	Submitted
2014-0354	Constantine Kulkoff	Submitted
2014-0371	Barbara Bradley	Submitted
2014-0410	Bellevue Trust	Submitted
2014-0418	Richard Brenner	Submitted
2014-0419	Richard Brenner	Submitted

At the hour of 11:19 a.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted applications. The Board reconvened in open session at 11:37 a.m. and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0353	Constantine Kulkoff	A.V.Lowered (Assessor)
2014-0354	Constantine Kulkoff	A.V.Lowered (Board)
2014-0371	Barbara Bradley	A.V.Lowered (Board)
2014-0410	Bellevue Trust	A.V.Lowered (Board)
2014-0418	Richard Brenner	A.V.Lowered (Board)
2014-0419	Richard Brenner	A.V.Lowered (Board)

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-2851	Zynga Inc.,	Postponed
2014-0191	Zynga Inc.,	Postponed
2014-0195	Zynga Inc.,	Postponed
2014-0355	1750 Connecticut, LLC	Postponed
2014-0376	Harry Miller	Postponed
2014-0393	Comstock Investments, LLC	Withdrawn
2014-0429	Gerald Stinson	Withdrawn
2014-0516	Alireza Mohamadmorai	Withdrawn

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<u>Appeal No.</u>	<u>Name</u>	<u>Disposition (Continued)</u>
2014-0524	Richard Gold	Postponed
2014-0545	Carol Lam	Withdrawn

There being no further business, the Board, at the hour of 11:40 a.m., recessed to reconvene Wednesday, March 25, 2015, at 1:30 p.m.

Cecilia Rustom
Assessment Appeals Board Clerk



Dawn Duran
Administrator

Approved by the Board on Wednesday, March 25, 2015

Angela Calvillo
Clerk of the Board of Supervisors

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Tuesday, March 24, 2015
9:30 AM (ALL DAY)

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2009-4275
APPLICANT:	405 HOWARD, LLC
PARCEL NO.:	3737 030
PARCEL ADDRESS:	0405 HOWARD ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$242,388,500.00
APPLICANT'S OPINION:	\$215,000,000.00
TAXABLE YEAR:	2008
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2009-4907
APPLICANT:	405 HOWARD, LLC
PARCEL NO.:	3737 030
PARCEL ADDRESS:	0405 HOWARD ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$247,236,270.00
APPLICANT'S OPINION:	\$194,000,000.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

DATE POSTED
MAR 19 2015
Assessment Appeals Board

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- 4) Hearing, discussion, and possible action involving:
APPLICATION: 2010-2069
APPLICANT: W2005 ARGENT HOTEL REALTY LLC
PARCEL NO.: 3706 074
PARCEL ADDRESS: 0050 03RD ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$180,334,440.00
APPLICANT'S OPINION: \$61,683,575.00
TAXABLE YEAR: 2010
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED
- 5) Hearing, discussion, and possible action involving:
APPLICATION: 2010-4420
APPLICANT: 405 HOWARD, LLC
PARCEL NO.: 3737 030
PARCEL ADDRESS: 0405 HOWARD ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$246,663,990.00
APPLICANT'S OPINION: \$175,013,670.00
TAXABLE YEAR: 2010
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED
- 6) Hearing, discussion, and possible action involving:
APPLICATION: 2011-2783
APPLICANT: W2005 ARGENT HOTEL REALTY LLC
PARCEL NO.: 3706 074
PARCEL ADDRESS: 0050 03RD ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$174,048,445.00
APPLICANT'S OPINION: \$54,788,019.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED
- 7) Hearing, discussion, and possible action involving:
APPLICATION: 2011-4950
APPLICANT: PARTNERS VI FRANK OWNER, INC,
PARCEL NO.: 0307 007
PARCEL ADDRESS: 0386 GEARY ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$34,509,745.00
APPLICANT'S OPINION: \$10,595,529.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

8) Hearing, discussion, and possible action involving:

APPLICATION: 2011-4990
APPLICANT: MISSION & STEUART HOTEL PARTNERS dba HOTEL VITALE
PARCEL NO.: 2011980012
PARCEL ADDRESS:
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$62,015,896.00
APPLICANT'S OPINION: \$33,797,956.00
TAXABLE YEAR: 2011
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR
STATUS: POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION: 2011-5057
APPLICANT: 405 HOWARD, LLC
PARCEL NO.: 3737 030
PARCEL ADDRESS: 0405 HOWARD ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$248,532,045.00
APPLICANT'S OPINION: \$185,024,449.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

10) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3411
APPLICANT: PACIFIC EAGLE HOLDINGS CORPORATION
PARCEL NO.: 0237 014
PARCEL ADDRESS: 0353 SACRAMENTO ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$76,145,411.00
APPLICANT'S OPINION: \$64,708,982.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

11) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3412
APPLICANT: PACIFIC EAGLE HOLDINGS CORPORATION
PARCEL NO.: 0237 015
PARCEL ADDRESS: 0280 BATTERY ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$5,616,613.00
APPLICANT'S OPINION: \$4,900,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

12) Hearing, discussion, and possible action involving:

APPLICATION:	2012-3414
APPLICANT:	PACIFIC EAGLE HOLDINGS CORPORATION
PARCEL NO.:	0237 016
PARCEL ADDRESS:	0353 SACRAMENTO ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$6,240,682.00
APPLICANT'S OPINION:	\$5,400,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, March 24, 2015, at 9:35 a.m.

Present: Jeff Morris, Eugene Valla and Mark Watts

Quorum present

Chairperson: Jeff Morris, Presiding

The following listed applicant for change in the assessed valuation of property affecting various years of the assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:

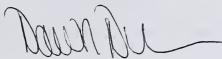
<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2009-4907	405 Howard, LLC	Verbal Stipulation Approved
2010-4420	405 Howard, LLC	Withdrawn at hearing
2011-5057	405 Howard, LLC	Withdrawn at hearing

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2009-4275	405 Howard, LLC	Withdrawn
2010-2069	W2005 Argent Hotel Realty LLC	Postponed
2011-2783	W2005 Argent Hotel Realty LLC	Postponed
2011-4950	Partners VI Frank Owner, Inc.	Withdrawn
2011-4990	Mission & Steuart Hotel Partners	Withdrawn
2012-3411	Pacific Eagle Holdings Corp.	Postponed
2012-3412	Pacific Eagle Holdings Corp.	Postponed
2012-3414	Pacific Eagle Holdings Corp.	Postponed

There being no further business, the Board, at the hour of 10:24 a.m., recessed to reconvene Tuesday, March 24, 2015, at 10:30 a.m.

Alistair Gibson
Assessment Appeals Board Clerk



Dawn Duran
Administrator

Approved by the Board on March 27, 2015

Angela Calvillo
Clerk of the Board of Supervisors

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the closed meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, March 24, 2015, at 10:35 a.m.

Present: Jeff Morris, Diane Robinson and Joseph Tham

Quorum present

Chairperson: Jeff Morris, Presiding

With no public present for comment, the Board went into closed session at the hour of 10:38 a.m. to continue deliberating the below listed applications. At the hour of 1:23 p.m. the Board reconvened in open session and took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2010-4904	SP4 Mission Bay	Remains under submission
2010-5285	SP4 Mission Bay	Remains under submission
2013-0675	LUI2 SF Francois II, LP	Remains under submission

There being no further business, the Board, at the hour of 1:27 p.m., recessed to reconvene Wednesday, March 25, 2015 at 9:30 a.m.



Dawn Duran
Administrator Acting as Clerk

Approved by the Board on March 27, 2015

Angela Calvillo
Clerk of the Board of Supervisors

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, March 25, 2015
9:30 AM

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- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2011-5140
APPLICANT:	MCKESSON CORPORATION
PARCEL NO.:	2011200289
PARCEL ADDRESS:	0001 POST ST, #3400
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$37,852,989.00
APPLICANT'S OPINION:	\$6,000,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

03-19-15PG1:00 REV0

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- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2011-5974
APPLICANT:	SFHR, LLC c/o DINAPOLI CAPITAL PARTNERS
PARCEL NO.:	2012900167
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$14,551,244.00
APPLICANT'S OPINION:	\$825,340.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	POSTPONED

DATE POSTED
MAR 19 2015

Assessment Appeals Board

- 4) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---|
| APPLICATION: | 2011-5975 |
| APPLICANT: | SFHR, LLC c/o DINAPOLI CAPITAL PARTNERS |
| PARCEL NO.: | 2012900166 |
| PARCEL ADDRESS: | |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | \$15,300,755.00 |
| APPLICANT'S OPINION: | \$949,208.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |
- 5) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---|
| APPLICATION: | 2011-5976 |
| APPLICANT: | SFHR, LLC c/o DINAPOLI CAPITAL PARTNERS |
| PARCEL NO.: | 2012900165 |
| PARCEL ADDRESS: | |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | \$16,808,304.00 |
| APPLICANT'S OPINION: | \$1,298,350.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |
- 6) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--|
| APPLICATION: | 2012-3260 |
| APPLICANT: | SFHR LLC c/o DINAPOLI CAPITAL PARTNERS |
| PARCEL NO.: | 2012520916 |
| PARCEL ADDRESS: | 0005 EMBARCADERO CTR, |
| TOPIC: | |
| CURRENT ASSESSMENT: | \$16,799,542.00 |
| APPLICANT'S OPINION: | \$1,600,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 7) Hearing, discussion, and possible action involving:
- | | |
|----------------------|----------------------|
| APPLICATION: | 2012-3763 |
| APPLICANT: | MCKESSON CORPORATION |
| PARCEL NO.: | 2012200205 |
| PARCEL ADDRESS: | 0001 POST ST, #3400 |
| TOPIC: | |
| CURRENT ASSESSMENT: | \$31,728,676.00 |
| APPLICANT'S OPINION: | \$5,000,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

8) Hearing, discussion, and possible action involving:

APPLICATION:	2012-4998
APPLICANT:	MCKESSON CORPORATION
PARCEL NO.:	2007200207
PARCEL ADDRESS:	0001 POST ST, #3400
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$33,090,440.00
APPLICANT'S OPINION:	\$5,008,994.00
TAXABLE YEAR:	2007
APPEAL TYPE:	Personal Property
ROLL TYPE:	ROLL CORRECTION

9) Hearing, discussion, and possible action involving:

APPLICATION:	2012-5003
APPLICANT:	MCKESSON CORPORATION
PARCEL NO.:	2008200222
PARCEL ADDRESS:	0001 POST ST, #3400
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$32,238,764.00
APPLICANT'S OPINION:	\$4,630,622.00
TAXABLE YEAR:	2008
APPEAL TYPE:	Personal Property
ROLL TYPE:	ROLL CORRECTION

10) Hearing, discussion, and possible action involving:

APPLICATION:	2012-5005
APPLICANT:	MCKESSON CORPORATION
PARCEL NO.:	2009200228
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$35,542,786.00
APPLICANT'S OPINION:	\$4,830,630.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Personal Property
ROLL TYPE:	ROLL CORRECTION

11) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1838
APPLICANT:	MCKESSON CORPORATION
PARCEL NO.:	2013210192
PARCEL ADDRESS:	
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$27,496,107.00
APPLICANT'S OPINION:	\$2,500,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at sotf@sfgov.org.

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Lobbyist Registration and Reporting Requirements

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Disability Access

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AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay Joy Lamug sa (415) 554-7712.

翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, March 25, 2015, at 9:30 a.m.

Present: Ed Campaña, Scott Spertzel and Joseph Tham

Quorum present

Chairperson: Scott Spertzel, Presiding

The following listed applicant for change in the assessed valuation of property affecting various years of the assessment roll, the Board heard evidence and testimony from the Assessor in support of a written Stipulation Agreement. The Board then took certain action, as specified under this date, on the original of the respective applications:

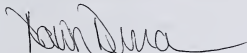
<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-5140	McKesson Corporation	Stipulation Approved
2012-3763	McKesson Corporation	Stipulation Approved
2012-4998	McKesson Corporation	Stipulation Approved
2012-5003	McKesson Corporation	Stipulation Approved
2012-5005	McKesson Corporation	Stipulation Approved
2013-1838	McKesson Corporation	Stipulation Approved

The following listed applicant for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-5974	SFHR, LLC c/o Dinapoli Capital Partners	Postponed
2011-5975	SFHR, LLC c/o Dinapoli Capital Partners	Postponed
2011-5976	SFHR, LLC c/o Dinapoli Capital Partners	Postponed
2012-3260	SFHR, LLC c/o Dinapoli Capital Partners	Postponed

There being no further business, the Board, at the hour of 10:31 a.m., recessed to reconvene Friday, March 27, 2015, at 9:30 a.m.

Alistair Gibson
Assessment Appeals Board Clerk



Dawn Duran
Administrator

Approved by the Board on April 1, 2015

Angela Calvillo
Clerk of the Board of Supervisors

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E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing
Room 406, City Hall
Wednesday, March 25, 2015
1:30 PM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2010-2622
APPLICANT: CLIFT HOLDINGS, LLC
PARCEL NO.: 2010203461
PARCEL ADDRESS: 0495 GEARY ST,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$18,115,106.00
APPLICANT'S OPINION: \$11,000,000.00
TAXABLE YEAR: 2010
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

03-19-15P12:59 RCVD

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2011-4510
APPLICANT: KIRKLAND & ELLIS LLP
PARCEL NO.: 2011205146
PARCEL ADDRESS: 0555 CALIFORNIA ST, #2700
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$22,184,028.00
APPLICANT'S OPINION: \$11,100,000.00
TAXABLE YEAR: 2011
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

DATE POSTED
MAR 19 2015
Assessment Appeals Board

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4) Hearing, discussion, and possible action involving:

APPLICATION:	2011-5230
APPLICANT:	CLIFT HOLDINGS, LLC
PARCEL NO.:	2007204377
PARCEL ADDRESS:	0495 GEARY ST,
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$17,651,165.00
APPLICANT'S OPINION:	\$7,000,000.00
TAXABLE YEAR:	2007
APPEAL TYPE:	Personal Property
ROLL TYPE:	ROLL CORRECTION

5) Hearing, discussion, and possible action involving:

APPLICATION:	2011-5231
APPLICANT:	CLIFT HOLDINGS, LLC
PARCEL NO.:	2008203606
PARCEL ADDRESS:	0495 GEARY ST,
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$18,123,167.00
APPLICANT'S OPINION:	\$7,000,000.00
TAXABLE YEAR:	2008
APPEAL TYPE:	Personal Property
ROLL TYPE:	ROLL CORRECTION
STATUS:	POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION:	2011-5232
APPLICANT:	CLIFT HOLDINGS, LLC
PARCEL NO.:	2009400246
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$17,577,534.00
APPLICANT'S OPINION:	\$6,000,000.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Personal Property
ROLL TYPE:	ROLL CORRECTION

7) Hearing, discussion, and possible action involving:

APPLICATION:	2011-5233
APPLICANT:	CLIFT HOLDINGS, LLC
PARCEL NO.:	2011204169
PARCEL ADDRESS:	0495 GEARY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$13,525,330.00
APPLICANT'S OPINION:	\$5,500,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

- 8) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---|
| APPLICATION: | 2012-1895 |
| APPLICANT: | EMMY PAPAZIAN LIVING TRUST |
| PARCEL NO.: | 1763 020 |
| PARCEL ADDRESS: | 0320 JUDAH ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$2,400,000.00 |
| APPLICANT'S OPINION: | \$750,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | BASE YEAR |
- 9) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---|
| APPLICATION: | 2012-1896 |
| APPLICANT: | EMMY PAPAZIAN LIVING TRUST |
| PARCEL NO.: | 1763 021 |
| PARCEL ADDRESS: | 0326 JUDAH ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$1,900,915.00 |
| APPLICANT'S OPINION: | \$750,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | BASE YEAR |
- 10) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------------------|
| APPLICATION: | 2012-3490 |
| APPLICANT: | KIRKLAND & ELLIS LLP |
| PARCEL NO.: | 2012203570 |
| PARCEL ADDRESS: | 0555 CALIFORNIA ST, #2700 |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$22,533,419.00 |
| APPLICANT'S OPINION: | \$11,200,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 11) Hearing, discussion, and possible action involving:
- | | |
|----------------------|----------------------------|
| APPLICATION: | 2012-4927 |
| APPLICANT: | EMMY PAPAZIAN LIVING TRUST |
| PARCEL NO.: | 1763 020 |
| PARCEL ADDRESS: | 0320 JUDAH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$2,611,192.00 |
| APPLICANT'S OPINION: | \$750,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

12) Hearing, discussion, and possible action involving:

APPLICATION: 2012-4928
APPLICANT: EMMY PAPAZIAN LIVING TRUST
PARCEL NO.: 1763 021
PARCEL ADDRESS: 0326 JUDAH ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,958,392.00
APPLICANT'S OPINION: \$750,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5074
APPLICANT: TROYANOVSKY, LUBA
PARCEL NO.: 2656 053
PARCEL ADDRESS: 0169 CORBETT AVE,
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$71,500.00
APPLICANT'S OPINION: \$7,000.00
TAXABLE YEAR: 2010
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1381
APPLICANT: KIRKLAND & ELLIS LLP
PARCEL NO.: 2013213755
PARCEL ADDRESS:
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$21,574,467.00
APPLICANT'S OPINION: \$10,590,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

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Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay Joy Lamug sa (415) 554-7712.

翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Wednesday, March 25, 2015, at 1:32 p.m.

Present: Mervin Conlan, John Lee and Louisa Mendoza

Quorum present

Chairperson: Louisa Mendoza, Presiding

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2010-2622	Clift Holdings, LLC	Verbal Stipulation Approved
2011-5230	Clift Holdings, LLC	Verbal Stipulation Approved
2011-5231	Clift Holdings, LLC	Verbal Stipulation Approved
2011-5232	Clift Holdings, LLC	Verbal Stipulation Approved
2012-1895	Emmy Papazian Living Trust	Verbal Stipulation Approved
2012-1896	Emmy Papazian Living Trust	Verbal Stipulation Approved
2012-4927	Emmy Papazian Living Trust	Verbal Stipulation Approved
2012-4928	Emmy Papazian Living Trust	Verbal Stipulation Approved

The following listed applicant for change in the assessed valuation of property affecting the 2010 supplemental assessment roll year having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-5074	Luba Troyanovsky	Denied-No Show

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-4510	Kirkland & Ellis LLP	Withdrawn
2011-5233	Clift Holdings, LLC	Postponed
2012-3490	Kirkland & Ellis LLP	Withdrawn
2013-1381	Kirkland & Ellis LLP	Withdrawn

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There being no further business, the Board, at the hour of 2:37 p.m., recessed to reconvene Thursday, March 26, 2015, at 9:30 a.m.

Cecilia Rustom
Assessment Appeals Board Clerk

A handwritten signature in dark ink, appearing to read "Dawn Duran", with a long horizontal flourish extending to the right.

Dawn Duran
Administrator

Approved by the Board on Thursday, March 26, 2015

Angela Calvillo
Clerk of the Board of Supervisors

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing
Room 406, City Hall
Thursday, March 26, 2015
9:30 AM (ALL DAY)

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2009-3485
APPLICANT: WHOLE FOODS MARKET, INC.
PARCEL NO.: 2009209443
PARCEL ADDRESS:
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$13,336,758.00
APPLICANT'S OPINION: \$6,650,000.00
TAXABLE YEAR: 2009
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

03-19-15P12:58 RCVT

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2011-4499
APPLICANT: WHOLE FOODS MARKET
PARCEL NO.: 2011208932
PARCEL ADDRESS: 0450 RHODE ISLAND ST,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$12,129,818.00
APPLICANT'S OPINION: \$6,000,000.00
TAXABLE YEAR: 2011
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

DATE POSTED
MAR 19 2015
Assessment Appeals Board

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MAR 19 2015

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- 4) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------------------|
| APPLICATION: | 2011-4500 |
| APPLICANT: | WHOLE FOODS MARKET |
| PARCEL NO.: | 2011206052 |
| PARCEL ADDRESS: | 0399 04TH ST, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$7,332,028.00 |
| APPLICANT'S OPINION: | \$3,600,000.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
- 5) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------------------|
| APPLICATION: | 2011-4501 |
| APPLICANT: | WHOLE FOODS MARKET |
| PARCEL NO.: | 2011203374 |
| PARCEL ADDRESS: | 1765 CALIFORNIA ST, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$11,266,877.00 |
| APPLICANT'S OPINION: | \$5,600,000.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
- 6) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------------------|
| APPLICATION: | 2011-4502 |
| APPLICANT: | WHOLE FOODS MARKET |
| PARCEL NO.: | 2011210110 |
| PARCEL ADDRESS: | 3950 24TH ST, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$5,624,312.00 |
| APPLICANT'S OPINION: | \$2,900,000.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
- 7) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---------------------------------|
| APPLICATION: | 2012-3367 |
| APPLICANT: | WHOLE FOODS MARKET |
| PARCEL NO.: | 3978 002 |
| PARCEL ADDRESS: | 0450 RHODE ISLAND ST, RETAIL #1 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,077,329.00 |
| APPLICANT'S OPINION: | \$600,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

8) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3368
APPLICANT: WHOLE FOODS MARKET
PARCEL NO.: 3978 003
PARCEL ADDRESS: 0450 RHODE ISLAND ST, RETAIL #2
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$501,330.00
APPLICANT'S OPINION: \$277,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3369
APPLICANT: WHOLE FOODS MARKET
PARCEL NO.: 3978 004
PARCEL ADDRESS: 0450 RHODE ISLAND ST, MARKET
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$15,981,304.00
APPLICANT'S OPINION: \$8,000,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

10) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3417
APPLICANT: WHOLE FOODS MARKET
PARCEL NO.: 2012204136
PARCEL ADDRESS: 0399 04TH ST,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$7,558,944.00
APPLICANT'S OPINION: \$3,700,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

11) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3418
APPLICANT: WHOLE FOODS MARKET
PARCEL NO.: 2012206311
PARCEL ADDRESS: 0450 RHODE ISLAND ST,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$12,053,907.00
APPLICANT'S OPINION: \$6,000,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

- 12) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------------------|
| APPLICATION: | 2012-3420 |
| APPLICANT: | WHOLE FOODS MARKET |
| PARCEL NO.: | 2012209133 |
| PARCEL ADDRESS: | 0690 STANYAN ST, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$9,356,915.00 |
| APPLICANT'S OPINION: | \$4,700,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 13) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------------------|
| APPLICATION: | 2012-3421 |
| APPLICANT: | WHOLE FOODS MARKET |
| PARCEL NO.: | 2012202227 |
| PARCEL ADDRESS: | 1765 CALIFORNIA ST, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$11,198,659.00 |
| APPLICANT'S OPINION: | \$5,600,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 14) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------------------|
| APPLICATION: | 2012-3422 |
| APPLICANT: | WHOLE FOODS MARKET |
| PARCEL NO.: | 2012207131 |
| PARCEL ADDRESS: | 3950 24TH ST, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$5,581,108.00 |
| APPLICANT'S OPINION: | \$2,800,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 15) Hearing, discussion, and possible action involving:
- | | |
|----------------------|----------------------------------|
| APPLICATION: | 2012-5443 |
| APPLICANT: | WHOLE FOODS MARKET |
| PARCEL NO.: | 2013900573 |
| PARCEL ADDRESS: | |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | \$1,309,820.00 |
| APPLICANT'S OPINION: | \$1.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |

16) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5444
APPLICANT: WHOLE FOODS MARKET
PARCEL NO.: 2013900572
PARCEL ADDRESS:
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$1,298,904.00
APPLICANT'S OPINION: \$1.00
TAXABLE YEAR: 2009
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE
STATUS: POSTPONED

17) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5445
APPLICANT: WHOLE FOODS MARKET
PARCEL NO.: 2013900571
PARCEL ADDRESS:
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$1,273,621.00
APPLICANT'S OPINION: \$1.00
TAXABLE YEAR: 2010
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE
STATUS: POSTPONED

18) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5446
APPLICANT: WHOLE FOODS MARKET
PARCEL NO.: 2013900570
PARCEL ADDRESS:
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$1,239,047.00
APPLICANT'S OPINION: \$1.00
TAXABLE YEAR: 2011
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE
STATUS: POSTPONED

19) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5447
APPLICANT: WHOLE FOODS MARKET
PARCEL NO.: 2013900557
PARCEL ADDRESS:
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$57,434.00
APPLICANT'S OPINION: (\$2,299,999.00)
TAXABLE YEAR: 2010
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE
STATUS: POSTPONED

20) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5448
APPLICANT: WHOLE FOODS MARKET
PARCEL NO.: 2013900556
PARCEL ADDRESS:
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$10,228.00
APPLICANT'S OPINION: (\$2,299,999.00)
TAXABLE YEAR: 2011
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE
STATUS: POSTPONED

21) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1343
APPLICANT: WHOLE FOODS MARKET SERVICES, INC.
PARCEL NO.: 3978 004
PARCEL ADDRESS: 0450 RHODE ISLAND ST, MARKET
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$16,300,929.00
APPLICANT'S OPINION: \$8,151,470.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1345
APPLICANT: WHOLE FOODS MARKET SERVICES, INC.
PARCEL NO.: 3978 003
PARCEL ADDRESS: 0450 RHODE ISLAND ST, RETAIL #2
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$511,356.00
APPLICANT'S OPINION: \$255,680.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1347
APPLICANT: WHOLE FOODS MARKET SERVICES, INC.
PARCEL NO.: 3978 002
PARCEL ADDRESS: 0450 RHODE ISLAND ST, RETAIL #1
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,098,874.00
APPLICANT'S OPINION: \$549,440.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

24) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1425
APPLICANT: WHOLE FOODS MARKET
PARCEL NO.: 2013216566
PARCEL ADDRESS:
TOPIC:
CURRENT ASSESSMENT: \$12,028,208.00
APPLICANT'S OPINION: \$5,690,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

25) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2785
APPLICANT: WHOLESale FOODS MARKET CALIFORNIA INC
PARCEL NO.: 3180 008
PARCEL ADDRESS: 1150 OCEAN AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$5,255,037.00
APPLICANT'S OPINION: \$2,540,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2872
APPLICANT: WHOLE FOODS MARKETS
PARCEL NO.: 2013220625
PARCEL ADDRESS:
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$7,083,447.00
APPLICANT'S OPINION: \$2,500,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

27) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2873
APPLICANT: WHOLE FOODS MARKET SERVICES, INC.
PARCEL NO.: 2013212444
PARCEL ADDRESS:
TOPIC: Classification of Property is Incorrect
CURRENT ASSESSMENT: \$11,040,177.00
APPLICANT'S OPINION: \$5,521,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

- 28) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---|
| APPLICATION: | 2013-2874 |
| APPLICANT: | WHOLE FOODS MARKET SERVICES, INC. |
| PARCEL NO.: | 2013214284 |
| PARCEL ADDRESS: | |
| TOPIC: | Classification of Property is Incorrect |
| CURRENT ASSESSMENT: | \$7,335,206.00 |
| APPLICANT'S OPINION: | \$3,667,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 29) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---|
| APPLICATION: | 2013-2875 |
| APPLICANT: | WHOLE FOODS MARKET SERVICES, INC. |
| PARCEL NO.: | 2013217573 |
| PARCEL ADDRESS: | |
| TOPIC: | Classification of Property is Incorrect |
| CURRENT ASSESSMENT: | \$5,557,228.00 |
| APPLICANT'S OPINION: | \$2,777,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 30) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---|
| APPLICATION: | 2013-2876 |
| APPLICANT: | WHOLE FOODS MARKET SERVICES, INC. |
| PARCEL NO.: | 2013218953 |
| PARCEL ADDRESS: | |
| TOPIC: | Classification of Property is Incorrect |
| CURRENT ASSESSMENT: | \$9,423,595.00 |
| APPLICANT'S OPINION: | \$4,712,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 31) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-----------------------------------|
| APPLICATION: | 2014-0765 |
| APPLICANT: | WHOLE FOODS MARKET SERVICES, INC. |
| PARCEL NO.: | 3180 008 |
| PARCEL ADDRESS: | 1150 OCEAN AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$5,278,894.00 |
| APPLICANT'S OPINION: | \$200.00 |
| TAXABLE YEAR: | 2014 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

32) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0968
APPLICANT: WHOLE FOODS MARKET SERVICES, INC.
PARCEL NO.: 2014225896
PARCEL ADDRESS: 450 RHODE ISLAND ST,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$11,970,750.00
APPLICANT'S OPINION: \$6,000,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

33) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0969
APPLICANT: WHOLE FOODS MARKET SERVICES, INC.
PARCEL NO.: 2014223990
PARCEL ADDRESS: 399 04TH ST,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$7,333,600.00
APPLICANT'S OPINION: \$3,650,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

34) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0970
APPLICANT: WHOLE FOODS MARKET SERVICES, INC.
PARCEL NO.: 2014222103
PARCEL ADDRESS: 1765 CALIFORNIA ST,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$11,236,511.00
APPLICANT'S OPINION: \$4,750,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

35) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0971
APPLICANT: WHOLE FOODS MARKET SERVICES, INC.
PARCEL NO.: 2014229140
PARCEL ADDRESS: 1150 OCEAN AVE,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$9,690,384.00
APPLICANT'S OPINION: \$4,550,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

36) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0972
APPLICANT: WHOLE FOODS MARKET SERVICES, INC.
PARCEL NO.: 2014227997
PARCEL ADDRESS: 690 STANYAN ST,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$9,311,446.00
APPLICANT'S OPINION: \$4,150,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

37) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1113
APPLICANT: WHOLE FOODS MARKET SERVICES, INC.
PARCEL NO.: 2014230644
PARCEL ADDRESS: 2001 MARKET ST,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$11,406,166.00
APPLICANT'S OPINION: \$4,700,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

38) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1191
APPLICANT: WHOLE FOODS MARKET SERVICES, INC.
PARCEL NO.: 2014226800
PARCEL ADDRESS: 3950 24TH ST,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$5,588,869.00
APPLICANT'S OPINION: \$2,800,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at sotf@sfgov.org.

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from the Administrator or by printing Chapter 67 of the San Francisco Administrative Code from the Internet, at <http://www.sfgov.org/sunshine/>

Lobbyist Registration and Reporting Requirements

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Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay Joy Lamug sa (415) 554-7712.

翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Thursday, March 26, 2015, at 9:30 a.m.

Present: Mervin Conlan, Richard Lee and Scott Spertzel

Quorum present

Chairperson: Scott Spertzel, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2009 assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2009-3485	Whole Foods Market, Inc.	Verbal Stipulation Approved

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-4499	Whole Foods Market	Withdrawn
2011-4500	Whole Foods Market	Withdrawn
2011-4501	Whole Foods Market	Withdrawn
2011-4502	Whole Foods Market	Withdrawn
2012-3367	Whole Foods Market	Postponed
2012-3368	Whole Foods Market	Postponed
2012-3369	Whole Foods Market	Postponed
2012-3417	Whole Foods Market	Postponed
2012-3418	Whole Foods Market	Postponed
2012-3420	Whole Foods Market	Postponed
2012-3421	Whole Foods Market	Postponed
2012-3422	Whole Foods Market	Postponed
2012-5443	Whole Foods Market	Postponed
2012-5444	Whole Foods Market	Postponed
2012-5445	Whole Foods Market	Postponed
2012-5446	Whole Foods Market	Postponed
2012-5447	Whole Foods Market	Postponed
2012-5448	Whole Foods Market	Postponed
2013-1343	Whole Foods Market Services	Postponed
2013-1345	Whole Foods Market Services	Postponed
2013-1347	Whole Foods Market Services	Postponed
2013-1425	Whole Foods Market	Postponed
2013-2785	Whole Foods Market California	Postponed

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<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-2872	Whole Foods Markets	Postponed
2013-2873	Whole Foods Market Services	Postponed
2013-2874	Whole Foods Market Services	Postponed
2013-2875	Whole Foods Market Services	Postponed
2013-2876	Whole Foods Market Services	Postponed
2014-0765	Whole Foods Market Services	Postponed
2014-0968	Whole Foods Market Services	Postponed
2014-0969	Whole Foods Market Services	Postponed
2014-0970	Whole Foods Market Services	Postponed
2014-0971	Whole Foods Market Services	Postponed
2014-0972	Whole Foods Market Services	Postponed
2014-1113	Whole Foods Market Services	Postponed
2014-1191	Whole Foods Market Services	Postponed

There being no further business, the Board, at the hour of 9:52 a.m., recessed to reconvene Thursday, March 26, 2015, at 10:00 a.m.

Cecilia Rustom
Assessment Appeals Board Clerk



Dawn Duran
Administrator

Approved by the Board on Tuesday, April 7, 2015

Angela Calvillo
Clerk of the Board of Supervisors

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
THURSDAY, MARCH 26, 2015
10:00 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

1. Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board)
2. Closed session to review and discuss status of appeal and application, and to take possible action on the below listed application (pursuant to Revenue and Taxation code sections 1605.4):

APPLICATION:	2011-5730
APPLICANT:	SST Investments, LLC
PARCEL NO.:	3612 063
PARCEL ADDRESS:	757-767 Treat Ave.
TOPIC:	Base Year Value/New Construction
CURRENT ASSESSMENT:	\$702,000
APPLICANT'S OPINION:	\$370,962
TAXABLE YEAR:	2008
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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ASSESSMENT APPEALS BOARD NO. 2

Closed Session Meeting

Thursday, March 26, 2015 at 10:00 a.m.

Page 2

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)
4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)
5. Adjournment.

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請電 (415) 554-7719

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the closed meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Thursday, March 26, 2015, at 10:05 a.m.

Present: Louisa Mendoza, Scott Spertzel and Joseph Tham

Quorum present

Chairperson: Scott Spertzel, Presiding

With no public present for comment, the Board went into closed session at the hour of 10:08 a.m. to review and discuss status of appeal and application and to take possible action on the below listed application. At the hour of 10:20 a.m. the Board reconvened in open session and took no action on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-5730	SST Investments, LLC	Needs to be rescheduled for Hearing by special alternate Panel (Pursuant to R & T code section 1622.6)

There being no further business, the Board, at the hour of 10:23 a.m., recessed to reconvene Tuesday, April 7, 2015 at 9:30 a.m.

Cecilia Rustom
Assessment Appeals Board Clerk



Dawn Duran
Administrator

Approved by the Board on Tuesday, April 7, 2015

Angela Calvillo
Clerk of the Board of Supervisors

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Friday, March 27, 2015
9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5422
APPLICANT: CAMPOS, DAVID
PARCEL NO.: 6086 010C
PARCEL ADDRESS: 0460 LISBON ST,
TOPIC: Base Year/Change in Ownership-Legal Issue
CURRENT ASSESSMENT: \$329,633.00
APPLICANT'S OPINION: \$220,946.00
TAXABLE YEAR: 2010
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0066
APPLICANT: MOGANNAM, AMIR
PARCEL NO.: 6577 006
PARCEL ADDRESS: 1480 - 1482 GUERRERO ST,
TOPIC: Base Year/Change in Ownership-Legal Issue
CURRENT ASSESSMENT: \$1,250,000.00
APPLICANT'S OPINION: \$800,000.00
TAXABLE YEAR: 2007
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0143
APPLICANT: ESTATE OF CATHERINE CHOW
PARCEL NO.: 1452 008
PARCEL ADDRESS: 0343 - 0345 20TH AVE,
TOPIC: Base Year/Change in Ownership- Legal Issue
CURRENT ASSESSMENT: \$880,000.00
APPLICANT'S OPINION: \$462,728.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0595
APPLICANT: RINALDI / KOCH 2007 REV. TRUST
PARCEL NO.: 4282A001C
PARCEL ADDRESS: 0000 V,
TOPIC: Base Year/Change in Ownership- Legal Issue
CURRENT ASSESSMENT: \$255,246.00
APPLICANT'S OPINION: \$135,000.00
TAXABLE YEAR: 2007
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

6) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0600
APPLICANT: RINALDI / KOCH 2007 REV. TRUST
PARCEL NO.: 4282A002
PARCEL ADDRESS: 1444 DE HARO ST,
TOPIC: Base Year/Change in Ownership- Legal Issue
CURRENT ASSESSMENT: \$339,825.00
APPLICANT'S OPINION: \$84,850.00
TAXABLE YEAR: 2007
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

7) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0612
APPLICANT: NGO, HOA
PARCEL NO.: 5410 018
PARCEL ADDRESS: 0058 WILLIAMS AVE,
TOPIC: Base Year/Change in Ownership- Legal Issue
CURRENT ASSESSMENT: \$358,287.00
APPLICANT'S OPINION: \$333,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR
STATUS: WITHDRAWN/Legal Issue

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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翻譯 必須在會議前最少四十八小時提出要求
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* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Friday, March 27, 2015, at 9:32 a.m.

Present: Jeff Morris, Diane Robinson and Joseph Tham

Quorum present

Chairperson: Jeff Morris, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present and heard regarding legal issues only pertaining to their respective changes in ownership, the Board took certain action, as specified under this date, on the original of the below listed applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-5422	David Campos	Submitted
2013-0143	Estate of Catherine Chow	Submitted
2013-0595	Rinaldi/Koch 2007 Rev. Trust	Submitted
2013-0600	Rinaldi/Koch 2007 Rev. Trust	Submitted

At the hour of 11:25 a.m., the Board went into closed session to deliberate and take possible action on the above referenced submitted applications. The Board reconvened in open session at 11:33 a.m. and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-5422	David Campos	Denied legal challenge regarding change in ownership; 2-1 vote with Member Robinson dissenting to approve
2013-0143	Estate of Catherine Chow	Denied legal challenge regarding change in ownership
2013-0595	Rinaldi/Koch 2007 Rev. Trust	Denied legal challenge regarding change in ownership
2013-0600	Rinaldi/Koch 2007 Rev. Trust	Denied legal challenge regarding change in ownership

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-0066	Amir Mogannam	Postponed
2013-0612	Hoa Ngo	Withdrew legal challenge regarding change in ownership

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There being no further business, the Board, at the hour of 11:35 a.m., recessed to reconvene later that same day, Friday, March 27, 2015, at 1:30 p.m.



Dawn Duran
Administrator Acting as Clerk

Approved by the Board on March 27, 2015 at 1:30 PM

Angela Calvillo
Clerk of the Board of Supervisors

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Admin Hearing

Room 406, City Hall
Friday, March 27, 2015

1:30 PM

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- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2011-3848
APPLICANT:	GAP, INC. (LESSEE)
PARCEL NO.:	3769 002A
PARCEL ADDRESS:	0001 HARRISON ST,
TOPIC:	Pre-Hearing
CURRENT ASSESSMENT:	\$56,500,110.00
APPLICANT'S OPINION:	\$30,094,603.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2011-4505
APPLICANT:	FRESH & EASY NEIGHBORHOOD MARKET
PARCEL NO.:	1401 002
PARCEL ADDRESS:	3132 CLEMENT ST,
TOPIC:	Pre-Hearing
CURRENT ASSESSMENT:	\$17,919,968.00
APPLICANT'S OPINION:	\$9,000,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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- 4) Hearing, discussion, and possible action involving:
- | | |
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| APPLICATION: | 2011-4911 |
| APPLICANT: | ELSINEITTI, JOSEPH |
| PARCEL NO.: | 1834 037 |
| PARCEL ADDRESS: | 1401 19TH AVE, |
| TOPIC: | Pre-Hearing |
| CURRENT ASSESSMENT: | \$1,629,643.00 |
| APPLICANT'S OPINION: | \$900,000.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 5) Hearing, discussion, and possible action involving:
- | | |
|----------------------|----------------------------------|
| APPLICATION: | 2011-5945 |
| APPLICANT: | FRESH & EASY NEIGHBORHOOD MARKET |
| PARCEL NO.: | 1401 002 |
| PARCEL ADDRESS: | 3132 CLEMENT ST, |
| TOPIC: | Pre-Hearing |
| CURRENT ASSESSMENT: | \$18,755,443.00 |
| APPLICANT'S OPINION: | \$9,400,000.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
- 6) Hearing, discussion, and possible action involving:
- | | |
|----------------------|----------------------------------|
| APPLICATION: | 2011-5946 |
| APPLICANT: | FRESH & EASY NEIGHBORHOOD MARKET |
| PARCEL NO.: | 1401 002 |
| PARCEL ADDRESS: | 3132 CLEMENT ST, |
| TOPIC: | Pre-Hearing |
| CURRENT ASSESSMENT: | \$18,896,671.00 |
| APPLICANT'S OPINION: | \$9,500,000.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
- 7) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--------------------|
| APPLICATION: | 2011-6395 |
| APPLICANT: | ELSINEITTI, JOSEPH |
| PARCEL NO.: | 1834 037 |
| PARCEL ADDRESS: | 1401 19TH AVE, |
| TOPIC: | Pre-Hearing |
| CURRENT ASSESSMENT: | \$1,999,091.00 |
| APPLICANT'S OPINION: | \$1,162,096.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

8) Hearing, discussion, and possible action involving:

APPLICATION: 2012-1683
APPLICANT: GRAND HYATT SF GENERAL PARTNER
PARCEL NO.: 0295 016
PARCEL ADDRESS: 0345 STOCKTON ST,
TOPIC: Pre-Hearing
CURRENT ASSESSMENT: \$192,002,295.00
APPLICANT'S OPINION: \$101,392,854.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2322
APPLICANT: 120 HOWARD STREET LLC C/O SHORENSTEIN REALTY
PARCEL NO.: 3717 019
PARCEL ADDRESS: 0120 HOWARD ST,
TOPIC: Pre-Hearing
CURRENT ASSESSMENT: \$42,689,012.00
APPLICANT'S OPINION: \$30,697,012.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

10) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2663
APPLICANT: RUEY-RONG, LII
PARCEL NO.: 0225 001
PARCEL ADDRESS: 0749 GRANT AVE,
TOPIC: Pre-Hearing
CURRENT ASSESSMENT: \$4,182,996.00
APPLICANT'S OPINION: \$3,000,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3366
APPLICANT: FRESH & EASY NEIGHBORHOOD MARKET
PARCEL NO.: 1401 002
PARCEL ADDRESS: 3132 CLEMENT ST,
TOPIC: Pre-Hearing
CURRENT ASSESSMENT: \$19,274,604.00
APPLICANT'S OPINION: \$9,700,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

- 12) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--------------------|
| APPLICATION: | 2012-3370 |
| APPLICANT: | GAP, INC. (LESSEE) |
| PARCEL NO.: | 3769 002A |
| PARCEL ADDRESS: | 0001 HARRISON ST, |
| TOPIC: | Pre-Hearing |
| CURRENT ASSESSMENT: | \$57,101,422.00 |
| APPLICANT'S OPINION: | \$30,137,805.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 13) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--------------------|
| APPLICATION: | 2012-3794 |
| APPLICANT: | ELSINEITTI, JOSEPH |
| PARCEL NO.: | 1834 037 |
| PARCEL ADDRESS: | 1401 19TH AVE, |
| TOPIC: | Pre-Hearing |
| CURRENT ASSESSMENT: | \$2,098,875.00 |
| APPLICANT'S OPINION: | \$1,000,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 14) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--------------------|
| APPLICATION: | 2012-5156 |
| APPLICANT: | ELSINEITTI, JOSEPH |
| PARCEL NO.: | 1834 037 |
| PARCEL ADDRESS: | 1401 19TH AVE, |
| TOPIC: | Pre-Hearing |
| CURRENT ASSESSMENT: | \$1,750,073.00 |
| APPLICANT'S OPINION: | \$800,000.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
- 15) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------------|
| APPLICATION: | 2013-0078 |
| APPLICANT: | KENNEDY, JOANNE |
| PARCEL NO.: | 0116 010 |
| PARCEL ADDRESS: | 1415 - 1419 GRANT AVE, |
| TOPIC: | Pre-Hearing |
| CURRENT ASSESSMENT: | \$621,874.00 |
| APPLICANT'S OPINION: | \$295,466.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

16) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0087
APPLICANT: KENNEDY, JOANNE
PARCEL NO.: 0116 010
PARCEL ADDRESS: 1415 - 1419 GRANT AVE,
TOPIC: Pre-Hearing
CURRENT ASSESSMENT: \$634,310.00
APPLICANT'S OPINION: \$301,496.00
TAXABLE YEAR: 2006
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

17) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0088
APPLICANT: KENNEDY, JOANNE
PARCEL NO.: 0116 010
PARCEL ADDRESS: 1415 - 1419 GRANT AVE,
TOPIC: Pre-Hearing
CURRENT ASSESSMENT: \$646,995.00
APPLICANT'S OPINION: \$307,649.00
TAXABLE YEAR: 2007
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

18) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0089
APPLICANT: KENNEDY, JOANNE
PARCEL NO.: 0116 010
PARCEL ADDRESS: 1415 - 1419 GRANT AVE,
TOPIC: Pre-Hearing
CURRENT ASSESSMENT: \$659,933.00
APPLICANT'S OPINION: \$313,928.00
TAXABLE YEAR: 2008
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

19) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0090
APPLICANT: KENNEDY, JOANNE
PARCEL NO.: 0116 010
PARCEL ADDRESS: 1415 - 1419 GRANT AVE,
TOPIC: Pre-Hearing
CURRENT ASSESSMENT: \$673,131.00
APPLICANT'S OPINION: \$320,350.00
TAXABLE YEAR: 2009
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

20) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0092
APPLICANT: KENNEDY, JOANNE
PARCEL NO.: 0116 010
PARCEL ADDRESS: 1415 - 1419 GRANT AVE,
TOPIC: Pre-Hearing
CURRENT ASSESSMENT: \$671,534.00
APPLICANT'S OPINION: \$326,930.00
TAXABLE YEAR: 2010
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

21) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0093
APPLICANT: KENNEDY, JOANNE
PARCEL NO.: 0116 010
PARCEL ADDRESS: 1415 - 1419 GRANT AVE,
TOPIC: Pre-Hearing
CURRENT ASSESSMENT: \$676,590.00
APPLICANT'S OPINION: \$333,600.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

22) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0094
APPLICANT: KENNEDY, JOANNE
PARCEL NO.: 0116 010
PARCEL ADDRESS: 1415 - 1419 GRANT AVE,
TOPIC: Pre-Hearing
CURRENT ASSESSMENT: \$690,121.00
APPLICANT'S OPINION: \$340,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

23) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0325
APPLICANT: KOOSTRA, JOHN
PARCEL NO.: 0119 024
PARCEL ADDRESS: 0890 - 0898 GREEN ST,
TOPIC: Pre-Hearing
CURRENT ASSESSMENT: \$4,235,538.00
APPLICANT'S OPINION: \$2,500,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

24) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0844
APPLICANT: GRAND HYATT SF GENERAL PARTNER
PARCEL NO.: 0295 016
PARCEL ADDRESS: 0345 STOCKTON ST,
TOPIC: Pre-Hearing
CURRENT ASSESSMENT: \$196,056,507.00
APPLICANT'S OPINION: \$121,932,878.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

25) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1313
APPLICANT: FRESH & EASY NEIGHBORHOOD MARKET
PARCEL NO.: 1401 002
PARCEL ADDRESS: 3132 CLEMENT ST,
TOPIC: Pre-Hearing
CURRENT ASSESSMENT: \$24,045,109.00
APPLICANT'S OPINION: \$12,031,500.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2818
APPLICANT: ELSINEITI, JOSEPH
PARCEL NO.: 1834 037
PARCEL ADDRESS: 1401 19TH AVE,
TOPIC: Pre-Hearing
CURRENT ASSESSMENT: \$2,098,041.00
APPLICANT'S OPINION: \$1,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: REGULAR

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請電 (415) 554-7719

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the Pre-Hearing Conference meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Friday, March 27, 2015, at 1:34 p.m.

Present: Jeff Morris, Diane Robinson and Joseph Tham

Quorum present

Chairperson: Jeff Morris, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took certain action, as specified on this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2715 2011-4911	Joseph Elsineitti	Denied; Lack of Appearance
2011-4911	Joseph Elsineitti	Denied; Lack of Appearance
2012-2663	Lii Ruey-Rong	Applicant responded to Assessor's request for information; reschedule for valuation hearing
2012-3794	Joseph Elsineitti	Denied; Lack of Appearance
2012-5156	Joseph Elsineitti	Denied; Lack of Appearance
2013-0078	JoanKennedy	Denied; Lack of Appearance
2013-0087	JoanKennedy	Denied; Lack of Appearance
2013-0088	JoanKennedy	Denied; Lack of Appearance
2013-0089	JoanKennedy	Denied; Lack of Appearance
2013-0090	JoanKennedy	Denied; Lack of Appearance
2013-0092	JoanKennedy	Denied; Lack of Appearance
2013-0093	JoanKennedy	Denied; Lack of Appearance
2013-0094	JoanKennedy	Denied; Lack of Appearance
2013-0325	John Koostra	Denied; Lack of Appearance
2013-2818	Joseph Elsineitti	Denied; Lack of Appearance

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-3848	Gap, Inc. (Lessee)	Withdrawn
2011-4505	Fresh & Easy Market	Withdrawn
2011-5945	Fresh & Easy Market	Withdrawn

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<u>Appeal No.</u>	<u>Name</u>	<u>Disposition (continued)</u>
2011-5946	Fresh & Easy Market	Withdrawn
2012-1683	Grand Hyatt SF General Prt	Postponed; complied with Assessor request for information; reschedule for valuation hearing
2012-2322	120 Howard Street, LLC	Withdrawn
2012-3366	Fresh & Easy Market	Withdrawn
2012-3370	Gap, Inc. (Lessee)	Withdrawn
2013-0844	Grand Hyatt SF General Prt	Postponed; complied with Assessor request for information; reschedule for valuation hearing
2013-1313	Fresh & Easy Market	Withdrawn

There being no further business, the Board, at the hour of 2:10 p.m., recessed to reconvene Monday, March 30, 2015, at 1:30 p.m.



Dawn Duran
Administrator Acting as Clerk

Approved by the Board on April 1, 2015

Angela Calvillo
Clerk of the Board of Supervisors

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, March 30, 2015
9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2011-4282
APPLICANT: ASSALI TRUST W F & ASSALI ROBI
PARCEL NO.: 0804 009
PARCEL ADDRESS: 0830 HAYES ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,660,976.00
APPLICANT'S OPINION: \$4,000,000.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3848
APPLICANT: LIU, BENJAMIN
PARCEL NO.: 0248 021
PARCEL ADDRESS: 1487 SACRAMENTO ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,428,707.00
APPLICANT'S OPINION: \$1,458,048.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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- 4) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-------------------------|
| APPLICATION: | 2012-3903 |
| APPLICANT: | CHADHA, DILMOHAN |
| PARCEL NO.: | 0604 022 |
| PARCEL ADDRESS: | 2312 - 2314 WEBSTER ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$3,939,635.00 |
| APPLICANT'S OPINION: | \$2,364,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 5) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------------------|
| APPLICATION: | 2012-3960 |
| APPLICANT: | 2988 PACIFIC LTD PARTNERSHIP |
| PARCEL NO.: | 0963 010 |
| PARCEL ADDRESS: | 2988 PACIFIC AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$4,235,986.00 |
| APPLICANT'S OPINION: | \$2,541,860.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 6) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---------------------------|
| APPLICATION: | 2012-4112 |
| APPLICANT: | HAYNES, LAUREN |
| PARCEL NO.: | 5668 020 |
| PARCEL ADDRESS: | 0231 - 0233 CORTLAND AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,338,232.00 |
| APPLICANT'S OPINION: | \$975,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 7) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--------------------------------|
| APPLICATION: | 2012-4358 |
| APPLICANT: | ASSALI TRUST W F & ASSALI ROBI |
| PARCEL NO.: | 0804 009 |
| PARCEL ADDRESS: | 0830 HAYES ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$4,754,192.00 |
| APPLICANT'S OPINION: | \$3,750,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

8) Hearing, discussion, and possible action involving:

APPLICATION: 2012-4376
APPLICANT: BOLTON FAMILY TRUST
PARCEL NO.: 2648 017
PARCEL ADDRESS: 4220 - 4222 18TH ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,112,962.00
APPLICANT'S OPINION: \$930,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION: 2012-4473
APPLICANT: LAPIDOS, JACK
PARCEL NO.: 5523 044
PARCEL ADDRESS: 0055 MANCHESTER ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,390,822.00
APPLICANT'S OPINION: \$1,050,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

10) Hearing, discussion, and possible action involving:

APPLICATION: 2012-4482
APPLICANT: MITCHELL, JOHN
PARCEL NO.: 5982 001
PARCEL ADDRESS: 2600 - 2602 SAN BRUNO AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$915,027.00
APPLICANT'S OPINION: \$700,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

11) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0754
APPLICANT: GILLIAM FAMILY REVOC TRUST
PARCEL NO.: 0918 002O
PARCEL ADDRESS: 3420 BAKER ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,059,152.00
APPLICANT'S OPINION: \$1,835,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

12) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0758
APPLICANT: SULLIVAN, DAVID
PARCEL NO.: 0472 008
PARCEL ADDRESS: 3219 - 3221 GOUGH ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,963,809.00
APPLICANT'S OPINION: \$1,778,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0764
APPLICANT: CHENG, CHARLES
PARCEL NO.: 0044 012
PARCEL ADDRESS: 0070 - 0074 BRET HARTE TER,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,094,392.00
APPLICANT'S OPINION: \$1,257,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1138
APPLICANT: J F HOLDINGS LLC
PARCEL NO.: 0947 012
PARCEL ADDRESS: 2758 - 2760 UNION ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,496,267.00
APPLICANT'S OPINION: \$1,498,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

15) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1159
APPLICANT: COHEN, ROY
PARCEL NO.: 0576 038
PARCEL ADDRESS: 1896 PACIFIC AVE, #604
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,136,000.00
APPLICANT'S OPINION: \$1,282,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

- 16) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------|
| APPLICATION: | 2013-1715 |
| APPLICANT: | MELIKYAN, GAYANE |
| PARCEL NO.: | 2315 023 |
| PARCEL ADDRESS: | 2445 RIVERA ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$875,000.00 |
| APPLICANT'S OPINION: | \$500,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 17) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--------------------------|
| APPLICATION: | 2013-1766 |
| APPLICANT: | TAVERNETTI, RICHARD |
| PARCEL NO.: | 0047 003D |
| PARCEL ADDRESS: | 1052 - 1056 CHESTNUT ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$2,288,013.00 |
| APPLICANT'S OPINION: | \$1,373,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 18) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---------------------|
| APPLICATION: | 2013-1962 |
| APPLICANT: | LIU, BENJAMIN |
| PARCEL NO.: | 0248 021 |
| PARCEL ADDRESS: | 1487 SACRAMENTO ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$2,477,239.00 |
| APPLICANT'S OPINION: | \$1,487,048.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 19) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-----------------------------|
| APPLICATION: | 2013-1970 |
| APPLICANT: | ARMENANTE FAMILY 2000 TRUST |
| PARCEL NO.: | 0582 026 |
| PARCEL ADDRESS: | 2361 BROADWAY, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$6,424,233.00 |
| APPLICANT'S OPINION: | \$3,854,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

20) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1975
APPLICANT:	2988 PACIFIC LTD PARTNERSHIP
PARCEL NO.:	0963 010
PARCEL ADDRESS:	2988 PACIFIC AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,320,667.00
APPLICANT'S OPINION:	\$2,593,860.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION:	2013-2562
APPLICANT:	BOLTON FAMILY TRUST
PARCEL NO.:	2648 017
PARCEL ADDRESS:	4220 - 4222 18TH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,135,218.00
APPLICANT'S OPINION:	\$1,015,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

22) Hearing, discussion, and possible action involving:

APPLICATION:	2013-2598
APPLICANT:	LAPIDOS, JACK
PARCEL NO.:	5523 044
PARCEL ADDRESS:	0055 MANCHESTER ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,418,637.00
APPLICANT'S OPINION:	\$875,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

23) Hearing, discussion, and possible action involving:

APPLICATION:	2013-2650
APPLICANT:	HAYNES, LAUREN
PARCEL NO.:	5668 020
PARCEL ADDRESS:	0231 - 0233 CORTLAND AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,364,995.00
APPLICANT'S OPINION:	\$975,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching its decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

* Public comment will be taken on every item on the agenda.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing

Room 406, City Hall

Monday, March 30, 2015

1:30 PM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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- 5/15
- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2380
APPLICANT: CALIFORNIA PACIFIC MEDICAL CENTER
PARCEL NO.: 0695 005
PARCEL ADDRESS: 1255 POST ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$16,005,813.00
APPLICANT'S OPINION: \$10,000,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2381
APPLICANT: CALIFORNIA PACIFIC MEDICAL CENTER
PARCEL NO.: 0695 006
PARCEL ADDRESS: 1101 VAN NESS AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$64,023,272.00
APPLICANT'S OPINION: \$50,000,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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DATE POSTED
MAR 26 2015
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1206
APPLICANT: CALIFORNIA PACIFIC MEDICAL CENTER
PARCEL NO.: 0695 006
PARCEL ADDRESS: 1101 VAN NESS AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$65,303,737.00
APPLICANT'S OPINION: \$40,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1207
APPLICANT: CALIFORNIA PACIFIC MEDICAL CENTER
PARCEL NO.: 0695 005
PARCEL ADDRESS: 1255 POST ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$16,325,929.00
APPLICANT'S OPINION: \$10,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1438
APPLICANT: BLACKROCK INSTITUTIONAL TRUST
PARCEL NO.: 2013217667
PARCEL ADDRESS:
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$96,391,268.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2013
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1441
APPLICANT: BLACKROCK INSTITUTIONAL TRUST
PARCEL NO.: 2013217666
PARCEL ADDRESS:
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$16,007,376.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2013
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1443
APPLICANT:	BLACKROCK INSTITUTIONAL TRUST
PARCEL NO.:	2013215958
PARCEL ADDRESS:	
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$9,526,473.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1445
APPLICANT:	BLACKROCK INSTITUTIONAL TRUST
PARCEL NO.:	2013212539
PARCEL ADDRESS:	
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$4,565,796.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

10) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1737
APPLICANT:	SF FORTY NINER'S LTD.
PARCEL NO.:	2013700896
PARCEL ADDRESS:	CANDLESTICK PK,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$10,840,393.00
APPLICANT'S OPINION:	\$3,900,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

11) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1738
APPLICANT:	SF FORTY NINER'S LTD.
PARCEL NO.:	2013700898
PARCEL ADDRESS:	CANDLESTICK PARK MAIN LOT,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,517,327.00
APPLICANT'S OPINION:	\$1,450,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

12) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1739
APPLICANT:	SF FORTY NINER'S LTD.
PARCEL NO.:	2013700897
PARCEL ADDRESS:	CANDLESTICK PARK CONCESSI,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$6,391,818.00
APPLICANT'S OPINION:	\$3,400,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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Panunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay Joy Lamug sa (415) 554-7712.

翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, March 30, 2015, at 1:30 p.m.

Present: Diane Robinson, Joseph Tham and Eugene Valla

Quorum present

Chairperson: Joseph Tham, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2013 assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-1438	Blackrock Institutional Trust	Written Stipulation Approved
2013-1441	Blackrock Institutional Trust	Written Stipulation Approved

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-2380	California Pacific Medical	Postponed
2012-2381	California Pacific Medical	Postponed
2013-1206	California Pacific Medical	Postponed
2013-1207	California Pacific Medical	Postponed
2013-1443	Blackrock Institutional Trust	Postponed
2013-1445	Blackrock Institutional Trust	Postponed
2013-1737	SF Forty Niner's Ltd.	Postponed
2013-1738	SF Forty Niner's Ltd.	Postponed
2013-1739	SF Forty Niner's Ltd.	Postponed

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There being no further business, the Board, at the hour of 2:12 p.m., recessed to reconvene Wednesday, April 1, 2015, at 1:30 p.m.

Cecilia Rustom
Assessment Appeals Board Clerk



Dawn Duran
Administrator

Approved by the Board on April 17, 2015

Angela Calvillo
Clerk of the Board of Supervisors

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Tuesday, March 31, 2015
9:30 AM (ALL DAY)

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2009-3208
APPLICANT: GAP, INC. (LESSEE)
PARCEL NO.: 3705Z002
PARCEL ADDRESS: 0801 MARKET ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$105,726,775.00
APPLICANT'S OPINION: \$52,500,000.00
TAXABLE YEAR: 2009
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

03-26-15P03:12 RCVD

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- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2010-1526
APPLICANT: GAP, INC.
PARCEL NO.: 3705Z002
PARCEL ADDRESS: 0801 MARKET ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$105,476,202.00
APPLICANT'S OPINION: \$52,730,000.00
TAXABLE YEAR: 2010
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

DATE POSTED

MAR 26 2015

Assessment Appeals Board

- 4) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--------------------|
| APPLICATION: | 2011-3846 |
| APPLICANT: | GAP, INC. (LESSEE) |
| PARCEL NO.: | 3705Z002 |
| PARCEL ADDRESS: | 0801 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$88,003,817.00 |
| APPLICANT'S OPINION: | \$43,900,000.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 5) Hearing, discussion, and possible action involving:
- | | |
|----------------------|----------------------------|
| APPLICATION: | 2012-2525 |
| APPLICANT: | POST MONTGOMERY ASSOCIATES |
| PARCEL NO.: | 0292 004 |
| PARCEL ADDRESS: | 0068 - 0082 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$16,515,190.00 |
| APPLICANT'S OPINION: | \$2,558,473.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 6) Hearing, discussion, and possible action involving:
- | | |
|----------------------|----------------------------|
| APPLICATION: | 2012-2528 |
| APPLICANT: | POST MONTGOMERY ASSOCIATES |
| PARCEL NO.: | 0292 005 |
| PARCEL ADDRESS: | 0098 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$2,572,727.00 |
| APPLICANT'S OPINION: | \$2,000,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 7) Hearing, discussion, and possible action involving:
- | | |
|----------------------|----------------------------|
| APPLICATION: | 2012-2530 |
| APPLICANT: | POST MONTGOMERY ASSOCIATES |
| PARCEL NO.: | 0292 006 |
| PARCEL ADDRESS: | 0110 KEARNY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$4,573,755.00 |
| APPLICANT'S OPINION: | \$2,000,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

8) Hearing, discussion, and possible action involving:

APPLICATION:	2012-2532
APPLICANT:	POST MONTGOMERY ASSOCIATES
PARCEL NO.:	0292 007
PARCEL ADDRESS:	0116 KEARNY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,286,866.00
APPLICANT'S OPINION:	\$2,000,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION:	2012-2533
APPLICANT:	POST MONTGOMERY ASSOCIATES
PARCEL NO.:	0292 008
PARCEL ADDRESS:	0120 - 0130 KEARNY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$8,607,344.00
APPLICANT'S OPINION:	\$3,750,524.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2012-2535
APPLICANT:	POST MONTGOMERY ASSOCIATES
PARCEL NO.:	0292 014
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,241,784.00
APPLICANT'S OPINION:	\$2,000,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION:	2012-2537
APPLICANT:	POST MONTGOMERY ASSOCIATES
PARCEL NO.:	0292 015
PARCEL ADDRESS:	0165 SUTTER ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$379,673,576.00
APPLICANT'S OPINION:	\$140,000,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2538
APPLICANT: POST MONTGOMERY ASSOCIATES
PARCEL NO.: 0292 016
PARCEL ADDRESS: 0165 SUTTER,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$12,878,951.00
APPLICANT'S OPINION: \$2,000,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3371
APPLICANT: GAP, INC. (LESSEE)
PARCEL NO.: 3705Z002
PARCEL ADDRESS: 0801 MARKET ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$89,763,892.00
APPLICANT'S OPINION: \$44,900,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

14) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3432
APPLICANT: KILROY REALTY 303, LLC
PARCEL NO.: 3751 157
PARCEL ADDRESS: 0360 - 0370 03RD ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$96,937,115.00
APPLICANT'S OPINION: \$29,079,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

15) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1332
APPLICANT: POST MONTGOMERY ASSOCIATES
PARCEL NO.: 0292 004
PARCEL ADDRESS: 0068 - 0082 POST ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$16,583,618.00
APPLICANT'S OPINION: \$2,307,767.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

16) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1333
APPLICANT: POST MONTGOMERY ASSOCIATES
PARCEL NO.: 0292 005
PARCEL ADDRESS: 0098 POST ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,624,181.00
APPLICANT'S OPINION: \$2,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1335
APPLICANT: POST MONTGOMERY ASSOCIATES
PARCEL NO.: 0292 006
PARCEL ADDRESS: 0110 KEARNY ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,665,230.00
APPLICANT'S OPINION: \$2,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1336
APPLICANT: POST MONTGOMERY ASSOCIATES
PARCEL NO.: 0292 007
PARCEL ADDRESS: 0116 KEARNY ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,332,603.00
APPLICANT'S OPINION: \$2,000,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1338
APPLICANT: POST MONTGOMERY ASSOCIATES
PARCEL NO.: 0292 008
PARCEL ADDRESS: 0120 - 0130 KEARNY ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$7,560,973.00
APPLICANT'S OPINION: \$2,567,017.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

20) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1339
APPLICANT:	POST MONTGOMERY ASSOCIATES
PARCEL NO.:	0292 014
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,386,619.00
APPLICANT'S OPINION:	\$2,000,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1341
APPLICANT:	POST MONTGOMERY ASSOCIATES
PARCEL NO.:	0292 015
PARCEL ADDRESS:	0165 SUTTER ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$387,267,047.00
APPLICANT'S OPINION:	\$200,000,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1342
APPLICANT:	POST MONTGOMERY ASSOCIATES
PARCEL NO.:	0292 016
PARCEL ADDRESS:	0165 SUTTER,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$13,136,530.00
APPLICANT'S OPINION:	\$2,000,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1371
APPLICANT:	MARRIOTT INTERNATIONAL
PARCEL NO.:	0257 012
PARCEL ADDRESS:	0600 STOCKTON ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$203,902,193.00
APPLICANT'S OPINION:	\$60,542,553.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

24) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1401
APPLICANT: KR 370 3RD ST., LLC
PARCEL NO.: 3751 157
PARCEL ADDRESS: 0360 - 0370 03RD ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$98,875,856.00
APPLICANT'S OPINION: \$29,660,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

25) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1407
APPLICANT: BEHRINGER HARVARD ARGENTA LLC
PARCEL NO.: 0814 022
PARCEL ADDRESS: 0001 POLK ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$98,366,822.00
APPLICANT'S OPINION: \$29,905,222.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

26) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1413
APPLICANT: GAP INC.
PARCEL NO.: 37052002
PARCEL ADDRESS: 0801 MARKET ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$86,108,398.00
APPLICANT'S OPINION: \$43,140,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at sotf@sfgov.org.

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from the Administrator or by printing Chapter 67 of the San Francisco Administrative Code from the Internet, at <http://www.sfgov.org/sunshine/>

Lobbyist Registration and Reporting Requirements

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site www.sfgov.org/ethics.

Disability Access

Assessment appeal hearings are usually held in Room 406 at City Hall, 1 Dr. Carlton B. Goodlett Place, in San Francisco. City Hall is accessible to persons using wheelchairs and other assistive mobility devices. Ramps are available at the Grove, Van Ness and McAllister.

Assistive listening devices are available upon request at the Clerk of the Board's Office, Room 244. To request sign language interpreters, readers, large print agendas or other accommodations, please contact Wilson Ng at (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.

Language Interpreters

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact Peggy Nevin at (415) 554-5184.

AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay Joy Lamug sa (415) 554-7712.

翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

* Public comment will be taken on every item on the agenda.

